



Portfolios and Offices

BUDGET STATEMENTS

FOR THE 2022 FINANCIAL YEAR ENDING 31 DECEMBER 2022
AND THE 2023 FINANCIAL YEAR ENDING 31 DECEMBER 2023

PREPARED IN ACCORDANCE WITH SECTION 24 OF THE PUBLIC MANAGEMENT AND FINANCE ACT (2020 REVISION)

This Page is Intentionally Left Blank

TABLE OF CONTENTS

INTRODUCTION.....	1
HOUSE OF PARLIAMENT	7
1. NATURE AND SCOPE OF ACTIVITIES	15
2. STRATEGIC OWNERSHIP GOALS.....	16
3. OWNERSHIP PERFORMANCE TARGETS	17
4. EQUITY INVESTMENTS AND WITHDRAWALS.....	21
5. OUTPUTS TO BE DELIVERED.....	25
FINANCIAL STATEMENTS	31
PORTFOLIO OF THE CIVIL SERVICE	47
1. NATURE AND SCOPE OF ACTIVITIES	55
2. STRATEGIC OWNERSHIP GOALS.....	59
3. OWNERSHIP PERFORMANCE TARGETS	62
4. EQUITY INVESTMENTS AND WITHDRAWALS.....	71
1. OUTPUTS TO BE DELIVERED.....	75
FINANCIAL STATEMENTS	99
PORTFOLIO OF LEGAL AFFAIRS	115
1. NATURE AND SCOPE OF ACTIVITIES	123
2. STRATEGIC OWNERSHIP GOALS.....	124
3. OWNERSHIP PERFORMANCE TARGETS	125
4. EQUITY INVESTMENTS AND WITHDRAWALS.....	128
5. OUTPUTS TO BE DELIVERED.....	131
FINANCIAL STATEMENTS	143
OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS	159
1. NATURE AND SCOPE OF ACTIVITIES	167
2. STRATEGIC OWNERSHIP GOALS.....	168
3. OWNERSHIP PERFORMANCE TARGETS	169
4. EQUITY INVESTMENTS AND WITHDRAWALS.....	172
5. OUTPUTS TO BE DELIVERED.....	175
FINANCIAL STATEMENTS	181
JUDICIAL ADMINISTRATION	195
1. NATURE AND SCOPE OF ACTIVITIES	203
2. STRATEGIC OWNERSHIP GOALS.....	204

3. OWNERSHIP PERFORMANCE TARGETS	205
4. EQUITY INVESTMENTS AND WITHDRAWALS.....	208
5. OUTPUTS TO BE DELIVERED.....	211
FINANCIAL STATEMENTS	221
OFFICE OF THE COMMISSIONER OF POLICE	239
1. NATURE AND SCOPE OF ACTIVITIES	247
2. STRATEGIC OWNERSHIP GOALS.....	248
3. OWNERSHIP PERFORMANCE TARGETS	249
4. EQUITY INVESTMENTS AND WITHDRAWALS.....	254
5. OUTPUTS TO BE DELIVERED.....	257
FINANCIAL STATEMENTS	267
OFFICE OF THE AUDITOR GENERAL	285
1. NATURE AND SCOPE OF ACTIVITIES	293
2. STRATEGIC OWNERSHIP GOALS.....	295
3. OWNERSHIP PERFORMANCE TARGETS	296
4. EQUITY INVESTMENTS AND WITHDRAWALS.....	300
5. OUTPUTS TO BE DELIVERED.....	303
FINANCIAL STATEMENTS	307
OFFICE OF THE OMBUDSMAN	323
1. NATURE AND SCOPE OF ACTIVITIES	338
2. STRATEGIC OWNERSHIP GOALS.....	340
3. OWNERSHIP PERFORMANCE TARGETS	342
4. EQUITY INVESTMENTS AND WITHDRAWALS.....	345
5. OUTPUTS TO BE DELIVERED.....	348
FINANCIAL STATEMENTS	352

INTRODUCTION

In accordance with the requirements of the Public Management and Finance Act (2020 Revision), this volume of documents contains the Budget Statements, for each Ministry, Portfolio and Office covering two financial years, ending 31 December 2022 and 31 December 2023.

The Budget Statements specify the output delivery and ownership performance expected of each Ministry, Portfolio or Office for the 2022 and 2023 financial years.

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

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

PART A Ownership Performance

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

PART B Output Performance

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

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

ACCRUAL-BASED FORECAST FINANCIAL STATEMENTS

Cabinet Purchased Outputs and Interagency Charging

In 2022 and 2023, most agencies, with the exception of the Audit Office, will charge Cabinet the cost of producing their outputs. The Audit Office charges Ministries/Portfolios/Offices and Statutory Authorities and Government Companies for audit work performed.

Output Cost

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

The Capital Charge

The capital charge rate has been set to zero for the 2022 and 2023 financial years.

Payment Arrangements

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

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

Accrual Forecast Financial Statements

The financial figures presented in the Budget Statements reflect accrual budgeting as specified by the Public Management and Finance Act (2020 Revision). The forecast financial statements of a Ministry/Portfolio/Office for the 2022 and 2023 financial years are provided in the Appendix to its Budget Statement. These statements specify the financial performance the Ministry/Portfolio/Office is seeking to achieve during the financial year, and is specified in four different statements together with a Statement of Accounting Policies and Notes to the Financial Statements as below:

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

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

The forecast financial statements comply with the format and accounting policies in accordance with the Public Management and Finance Act (2020 Revision) and the Financial Regulations (2018 Revision).

Financial Performance Measures

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

Operating Statement Measures:

- **Revenue from Cabinet:** this is revenue a Ministry/Portfolio/Office is forecast to earn from Cabinet for producing and delivering outputs for Cabinet's purchase. For the 2022 and 2023 financial years, Cabinet will purchase most outputs from Ministries/Portfolios/Offices.
- **Revenue from Statutory Authorities and Government Companies:** this is the revenue a Ministry/Portfolio/Office is forecast to earn from Statutory Authorities and Government Companies for producing and delivering outputs which those agencies are buying (these outputs are also specified in Part A of the Budget Statement, since in most cases, Cabinet is also buying them).
- **Revenue from Others:** this is the revenue a Ministry/Portfolio/Office is forecast to earn from the public for producing and delivering outputs which members of the public (including private sector businesses) are buying; i.e. paid for directly through user charges (these outputs are also specified in Part B of the Budget Statement, as Cabinet is also buying them).
- **Surplus/Deficit from Outputs:** this is the difference between the amount of revenue earned from producing outputs, and the cost of producing those outputs.
- **Operating Surplus/Deficit:** this is total revenues less total expenses.

Balance Sheet Measures:

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

Cash Flow Measures:

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

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

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

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

The surplus/deficit from Outputs measure tells the reader whether the agency is earning enough revenue to cover the cost of producing its outputs (a deficit means it is producing its outputs at a loss; a zero balance means it is breaking even; and a surplus means that it is making a profit). This is an important measure because the Public Management and Finance Act (2020 Revision), prohibits Ministries/Portfolios/Offices from producing an output unless Cabinet, or another entity or person, has agreed to pay for the full cost of the output. Therefore, the 'Surplus/Deficit from Outputs' measure should never be a deficit. In most cases this measure is zero and this is because the budgeting rule states that Cabinet should pay for the outputs they are buying at a price equal to the output cost. However, in a few cases the measure is a surplus; this happens when the user-charge price paid by the public for outputs is higher than the (accrual) cost of producing those outputs.

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

The operating surplus/deficit is the key operating statement measure. The Public Management and Finance Act (2020 Revision) states that a Ministry/Portfolio/Office shall not incur entity expenses exceeding in total its entity revenue in the financial years 2022 and 2023. Where it is a surplus, the budgeting assumption is that this surplus is paid over to Cabinet (and therefore forms part of the Executive revenue) rather than be retained by the Ministry/Portfolio/Office concerned.

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

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

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

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

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

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

Physical Capability Measures

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

These measures are:

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

Entity Capital Expenditure

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

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

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

business to a Ministry/Portfolio/Office, and an equity investment is required to increase the balance sheet commensurately.

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

HOUSE OF PARLIAMENT

BUDGET STATEMENTS

FOR THE 2022 FINANCIAL YEAR ENDING 31 DECEMBER 2022

AND THE 2023 FINANCIAL YEAR ENDING 31 DECEMBER 2023

PREPARED IN ACCORDANCE OF SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE ACT (2020 REVISION)

This Page is Intentionally Left Blank

CONTENT

STATEMENTS: STATEMENT OF MINISTER/ CHIEF OFFICER

PART A: OWNERSHIP PERFORMANCE

1. NATURE AND SCOPE OF ACTIVITIES
2. STRATEGIC OWNERSHIP GOALS
3. OWNERSHIP PERFORMANCE TARGETS
4. EQUITY INVESTMENTS AND WITHDRAWALS

PART B: OUTPUT PERFORMANCE

5. OUTPUTS TO BE DELIVERED

APPENDIX: FORECAST FINANCIAL STATEMENTS

This Page is Intentionally Left Blank

STATEMENT OF THE HONOURABLE SPEAKER

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2022 and 2023 financial years.



Honourable W. Mckeeva Bush, OBE, JP
Honourable Speaker

House of Parliament

31 December 2021

STATEMENT OF THE CHIEF OFFICER

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

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



Zena Merren-Chin
Chief Officer

House of Parliament

31 December 2021

This Page is Intentionally Left Blank

PART A

OWNERSHIP PERFORMANCE

This Page is Intentionally Left Blank

1. NATURE AND SCOPE OF ACTIVITIES

Nature of Activities

The Parliament is one of the three arms of the Government – the Executive, the Judiciary and the Legislative. Through the Office of the Clerk, impartial advice is provided to the Speaker and Members of the Parliament in regard to all House business, including legislation, regulations, the Government's budget and policies, motions, questions, papers and reports and Committee work as well as a range of services and facilities for Members of Parliament. Administrative services are managed by the Council of the Parliament Management Commission. The Parliament fosters parliamentary democracy and promotes the aims and objectives of the Commonwealth Parliamentary Association.

Scope of Activities

- Sale of Cayman Laws to the Public
- Servicing and supporting sittings of the House
- Administrative support and research for the Speaker and MPs and the local branch of the Commonwealth Parliamentary Association
- Management of the House of Parliament Building
- Media Production of Parliament House Sittings
- IT Administration and Servicing IT issues and other IT related matters for the Parliament of the Cayman Islands

Customers and Location of Activities

The customers of the Parliament are members of the public and members of Parliament. Our services are provided within the Cayman Islands and overseas.

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the House of Parliament in the 2022 and 2023 financial years are as follows:

1) Completion of Major Works and Capital Projects

- Relocation of Additional Staff to Satellite Office
- Gather Research on a New Parliament Administration Building

2) Create a Physical and Digital Library

- Obtain Plans for Library at alternate locations in the Parliament Building
- Obtaining books/material for physical and digital library
- Obtain hard drive for storage
- Obtain computers
- Upgrade computer room

3) Create a Document Management System (DMS)

- Identify appropriate software environment
- Facilitate in-house training

4) Improve Security of the Parliament

- Construct security bollard at front of premises
- Install security screens at sides and back of premises

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for the House of Parliament for the years ending 31 December 2022 and 31 December 2023 are as follows:

	2022 1 Jan to 31 Dec 2022 \$000's	2023 1 Jan to 31 Dec 2023 \$000's	2021 12-Month Forecast \$000's
REVENUE FROM CABINET	2,733	2,775	2,259
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	-	-	-
REVENUE FROM OTHERS	4	4	4
OPERATING EXPENSES	2,736	2,779	2,263
OPERATING SURPLUS/DEFICIT	-	-	-
NET WORTH	-	-	-
CASH FLOWS FROM OPERATING ACTIVITIES	60	49	44
CASH FLOWS FROM INVESTING ACTIVITIES	(222)	-	-
CASH FLOWS FROM FINANCING ACTIVITIES	222	-	1,400
CHANGE IN CASH BALANCES	60	49	1,444

FINANCIAL PERFORMANCE RATIO	2022 1 Jan to 31 Dec 2022 %	2023 1 Jan to 31 Dec 2023 %	2021 12-Month Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	7:1	7:1	7:1
TOTAL ASSETS : TOTAL LIABILITIES	8:1	8:1	8:1

MAINTENANCE OF CAPABILITY

	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	25	25	20
STAFF TURNOVER (%)			
MANAGERS	-	-	-
PROFESSIONAL AND TECHNICAL STAFF	-	-	-
CLERICAL AND LABOURER STAFF	-	-	5%
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)	-	-	-
MANAGERS	12	12	12
PROFESSIONAL AND TECHNICAL STAFF	10	10	8
CLERICAL AND LABOURER STAFF	10	10	10
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	-	-	-

	2022 1 Jan to 31 Dec 2022 \$000's	2023 1 Jan to 31 Dec 2023 \$000's	2021 12-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	315	266	153
ASSET REPLACEMENTS : TOTAL ASSETS	142%	-	253%
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	42%	36%	29%
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	27%	-	73%
CHANGES TO ASSET MANAGEMENT POLICIES	-	-	-

	2022 1 Jan to 31 Dec 2022 \$000's	2023 1 Jan to 31 Dec 2023 \$000's	2021 12-Month Forecast \$000's
MAJOR NEW CAPITAL EXPENDITURE PROJECTS			
COMPUTER SOFTWARE	47	-	-
FIT-OUT OF PARLIAMENTARY LIBRARY	175	-	-
TOTAL	222	-	-

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2021	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Natural Disaster - Loss of Vital Information	None	Implementation of electronic storage for all law files and offsite storage.	
Staff shortages or loss (temporary or permanent) as a result of pandemics and/or epidemics.	None	Pandemic response plan outlining various threat levels and corresponding responses, provisions (as outlined in various personnel circulars) for working from home (i.e. Citrix access) to ensure staff safety and ability to comply with shelter in place orders and restriction on official overseas travel.	
Staff shortages or loss (temporary or permanent) and/or structural damage as a result of man-made or natural disasters.	None	Continuity of Operations Plan outlining various threat levels and corresponding responses, including provisions for accessing back-up facilities and backed-up data.	
Breach of data security (i.e. leaked/hacked personal/sensitive information)	None	CIG-wide intrusion detection systems and firewalls with the purpose of detecting internal and external vulnerabilities. Said systems are deployed and managed by CIG's Computer Services Department and the Cyber Security Team in the Ministry of Commerce, Planning and Infrastructure (CPI). Potential fines/penalties under the Data Protection or other applicable Law.	
Misappropriation of assets/fraud (internal or external)	None	Separation of duties in key risk areas (i.e. assets, procurement, payment /transaction authorization, receiving of goods, receipting etc.), reconciliation of physical assets with the details contained in the asset register.	
Loss of vital enterprise information	None	System back-ups, redundant servers and off-site back-ups.	
Lack of or insufficient qualified staff to deliver strategic objectives	None	Robust recruitment process, including hiring standards, shortlisting, interviewing, written assessments, psychometric testing, second interviews, internal secondments etc.	
Loss of key staff	None	Succession Planning, secondment opportunities, well documented business processes.	
Inability to attract and retain appropriate talent	None	Attractive compensation packages, learning and development plans, and opportunities for career growth.	
Loss of access to Online Computer systems; Hard Drives; other Software systems	None	System back-ups, Redundant servers and offsite back-ups, offsite support to re-establish lost connections.	
Failure to continue high level of service in the Legislate Departments	None	Stakeholder engagement surveys and customer service feedback, application of laws and regulations to ensure high quality of work is maintained.	

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2021	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Inability to complete projects to upgrade software/hardware in various office departments	None	EPC Committee created to oversee large scale projects, hire staff for project manager post.	
Organizational values and culture not aligned to CIG strategy	None	Implement risk management framework, use performance mgmt. systems to keep values aligned, implement policies and procedures to protect staff and increase staff morale.	
Man initiated threats to Members	Upgraded security cameras and two Parliamentary Security Officers hired	Hire permanent security officers and effect more training for same and update security manual.	
Loss of power during House recordings	Updated recording system	Ensure all equipment have Surge protectors and APC's (Alternate Temporary Power Supply).	

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2022 1 Jan to 31 Dec 2022 \$000's	2023 1 Jan to 31 Dec 2023 \$000's	2021 12-Month Forecast \$000's
EQUITY INVESTMENT FROM CABINET	222	-	-
TOTAL	222	-	-

This Page is Intentionally Left Blank

PART B

OUTPUT PERFORMANCE

This Page is Intentionally Left Blank

5. OUTPUTS TO BE DELIVERED

LGL 2	Servicing and Supporting Sittings of the House		
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	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
• Number of sitting days for House	30-40	30-40	18
• Number of Committee meetings scheduled	25-30	25-30	20
• Number of Hansards produced	50-75	50-75	64
• Number of order papers, daily journals, agendas and minutes of proceedings prepared	100-150	100-150	45
• Number of reports from Committees prepared	20-35	20-35	10
• Number of hours spent on a House and Committees	6,000-8,000	6,000-8,000	4,300
QUALITY			
• Papers, agendas and minutes are accurate and reflect decisions	99-100%	99-100%	99%
• Documents are prepared, edited and accurate	99-100%	99-100%	99%
• Proper communication and facilities accommodating all attendees	99-100%	99-100%	100%
TIMELINESS			
• Documents prepared timely for House sittings	95-100%	95-100%	99%
• Clerks-at-the-Table and Sergeant-at-Arms duties, recording of proceedings: at all times when House is sitting	100%	100%	100%
• Maintenance of the order book and records: before the commencement of the next meeting	95-100%	95-100%	95%
• Provision of daily journals by the end of the next day	75-95%	75-95%	75%
• Hansard prepared within 6 months of the sitting	75-95%	75-95%	75%
• Bills, motions and questions: examined before, and proofed/certified after, consideration by the House	100%	100%	100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST			
	\$692,932	\$716,061	\$1,034,277
RELATED BROAD OUTCOME:			
• Strengthening good governance for more effective government			

LGL 3	Support for the Speaker and Members of the Legislative Assembly		
DESCRIPTION Administrative support and research for the Speaker and Members of the House of Parliament 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 Parliament Building			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month 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	7,000-8,500 35-45 10-12 6-10	7,000-8,500 35-45 10-12 6-10	9,000 15 7 2
QUALITY Advice provided by suitably qualified personnel.	100%	100%	100%
TIMELINESS - Advice and information research provided within three days of request - Tours provided upon request on any day the House is not sitting - Secretarial and administrative support: within a day of request	95-100% 100% 95-100%	95-100% 100% 95-100%	99% 100% 99%
LOCATION Grand Cayman	100%	100%	100%
COST	\$1,140,752	\$1,161,955	\$627,300
RELATED BROAD OUTCOME: Strengthening good governance for more effective government			

LGL 4	Management of the Parliament of the Cayman Islands		
DESCRIPTION Management of the House of Parliament and precincts involving: • Provision of security • Maintenance of equipment, building and precincts, • Audio and video • Housekeeping and mail service • Sale of Cayman Islands Laws and Regulations			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY • Number of working days that the Legislative Building is operative • Number of Laws sold	250-255 200-250	250-255 200-250	248 25
QUALITY • Security provided by trained security staff • Equipment operative when building open • Laws provided are the current revision or amendment	95-100% 95-100% 100%	95-100% 95-100% 100%	99% 99% 100%
TIMELINESS • Facilities provided are operative every working day • Orders for laws taken at window: prepared within ten minutes • Orders for laws taken by Email/Fax/Letter: Prepared within 20 minutes	100% 99-100% 95-100%	100% 99-100% 95-100%	100% 100% 99%
LOCATION • Grand Cayman	100%	100%	100%
COST	\$899,001	\$897,362	\$569,851
RELATED BROAD OUTCOME: • Strengthening good governance for more effective government			

Note: 2022: The total cost of supplying the output is \$902,601. However, entity revenue of \$3,600 from other third parties reduce the cost to Cabinet to \$899,001.

Note: 2023: The total cost of supplying the output is \$900,962. However, entity revenue of \$3,600 from other third parties reduce the cost to Cabinet to \$897,362.

This Page is Intentionally Left Blank



HOUSE OF PARLIAMENT

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 Act (2020 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 Act (2020 Revision).

To the best of my knowledge the statements are:

- a. Complete and reliable;
- b. Fairly reflect the forecast financial position as at 31 December 2022 and 31 December 2023 and performance for the years ending 31 December 2022 and 31 December 2023; and
- c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Act (2020 Revision)).

Zena Merren-Chin
Chief Officer

House of Parliament

31 December 2021

This Page is Intentionally Left Blank

FINANCIAL STATEMENTS

FOR THE 2022 FINANCIAL YEAR ENDING 31 DECEMBER 2022
AND THE 2023 FINANCIAL YEAR ENDING 31 DECEMBER 2023

This Page is Intentionally Left Blank

HOUSE OF PARLIAMENT
STATEMENT OF ACCOUNTING POLICIES
FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

General Accounting Policies

Reporting entity

These forecast financial statements are for the *House of Parliament*.

Basis of preparation

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

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

Reporting Period

The reporting period is the period ending 31 December 2022 and 2023.

Specific Accounting Policies

Revenue

Output revenue

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

Interest revenue

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

Expenses

General

Expenses are recognised when incurred.

Depreciation

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

Assets

Cash and cash equivalents

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

Receivables and advances

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

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

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

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

Computer Hardware and Software

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

Liabilities

Accounts Payable

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

Provisions

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

Employee entitlements

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

HOUSE OF PARLIAMENT

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2022 AND 31 DECEMBER 2023

12-Month Forecast 2021	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2022	12-Month Budget 2023
	Current Assets			
1,444,217	Cash and cash equivalents	1	1,503,957	1,553,319
-	Marketable securities and deposits			
152,590	Trade receivables	2	149,538	149,538
746,831	Other receivables	2	746,831	746,831
-	Inventories	3	-	-
-	Investments	4	-	-
23,856	Prepayments	5	23,856	23,856
2,367,494	Total Current Assets		2,424,183	2,473,545
	Non-Current Assets			
-	Trade receivables	2	3,052	3,052
-	Other receivables	2	-	-
-	Inventories	3	-	-
-	Investments	4	-	-
-	Prepayments	5	-	-
9,423	Intangible Assets	6	53,282	53,282
143,319	Property, plant and equipment	6	261,720	212,358
152,742	Total Non-Current Assets		318,054	268,692
2,520,236	Total Assets		2,742,236	2,742,236
	Current Liabilities			
1,991	Trade payables	7	1,991	1,991
132,824	Other payables and accruals	7	132,824	132,824
-	Unearned revenue	8	-	-
62,525	Employee entitlements	9	62,525	62,525
128,236	Repayment of surplus		128,236	128,236
325,576	Total Current Liabilities		325,576	325,576
	Non-Current Liabilities			
-	Trade payables	7	-	-
-	Other payables and accruals	7	-	-
-	Unearned revenue	8	-	-
-	Employee entitlements	9	-	-
-	Total Non-Current Liabilities		-	-
325,576	Total Liabilities		325,576	325,576
2,194,660	Net Assets		2,416,660	2,416,660
	NET WORTH			
1,907,561	Contributed capital		2,129,561	2,129,561
-	Other Reserves		-	-
-	Revaluation reserve		-	-
287,100	Accumulated surpluses/(deficits)		287,100	287,100
2,194,661	Total Net Worth		2,416,661	2,416,661

HOUSE OF PARLIAMENT

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

12-Month Forecast 2021	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2022	12-Month Budget 2023
	Revenue			
2,262,755	Sale of goods and services	10	2,736,285	2,778,979
-	Investment revenue	11	-	-
-	Donations	12	-	-
-	Other revenue		-	-
2,262,755	Total Revenue		2,736,285	2,778,979
	Expenses			
1,921,689	Personnel costs	13	2,154,257	2,171,329
296,949	Supplies and consumables	14	522,288	558,288
44,117	Depreciation & Amortisation	6	59,740	49,362
-	Impairment of property, plant and equipment	6	-	-
-	Impairment of inventory	3	-	-
-	Litigation costs	15	-	-
-	Other expenses		-	-
-	Other Gains and Losses	16	-	-
2,262,755	Total Expenses		2,736,285	2,778,979
-	Surplus or (Deficit) for the period		-	-

HOUSE OF PARLIAMENT

STATEMENT OF CASH FLOWS

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

12-Month Forecast 2021	CASH FLOW STATEMENT	Note	12-Month Budget 2022	12-Month Budget 2023
	CASH FLOWS FROM OPERATING ACTIVITIES			
	<i>Receipts</i>			
2,259,155	Outputs to Cabinet		2,732,685	2,775,379
-	Outputs to other government agencies		-	-
3,600	Sale of goods and services - third party		3,600	3,600
-	Interest received		-	-
-	Donations / Grants		-	-
-	Other receipts		-	-
	<i>Payments</i>			
(1,921,689)	Personnel costs		(2,154,257)	(2,171,329)
(296,949)	Supplies and consumables		(522,288)	(558,288)
-	Interest paid		-	-
-	Other payments		-	-
44,117	Net cash flows from operating activities		59,740	49,362
	CASH FLOWS FROM INVESTING ACTIVITIES			
-	Purchase of property, plant and equipment		(222,000)	-
-	Proceeds from sale of property, plant and equipment		-	-
-	Net cash flows from investing activities		(222,000)	-
	CASH FLOWS FROM FINANCING ACTIVITIES			
1,400,000	Equity Investment from Org 40		222,000	-
-	Repayment of Surplus to Org 40		-	-
1,400,000	Net cash flows from financing activities		222,000	-
1,444,117	Net increase/(decrease) in cash and cash equivalents		59,740	49,362
100	Cash and cash equivalents at beginning of period		1,444,217	1,503,957
1,444,217	Cash and cash equivalents at end of period	1	1,503,957	1,553,319

HOUSE OF PARLIAMENT

STATEMENT OF CHANGES IN NET WORTH

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

	Contributed Capital	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2020 brought forward	447,084	287,100	734,184
Prior Year Adjustments			
Changes in accounting policy	-	-	-
Accounting Errors	-	-	-
Restated balance 31 December 2020	447,084	287,100	734,184
Changes in net worth for 2021			
Gain/(loss) on property revaluation	-	-	-
Gain/(loss) on revaluation of investments	-	-	-
Exchange differences on translating foreign operations	-	-	-
Equity Investment from Cabinet	1,460,477	-	1,460,477
Capital withdrawals by Cabinet	-	-	-
Dividends payable to Cabinet	-	-	-
Net revenue / expenses recognised directly in net worth	1,460,477	-	1,460,477
Surplus/(deficit)for the period 2021		-	-
Total recognised revenues and expenses for the period	1,460,477	-	1,460,477
Balance at 31 December 2021 carried forward	1,907,561	287,100	2,194,661

	Contributed Capital	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2021 brought forward	1,907,561	287,100	2,194,661
Prior Year Adjustments			
Changes in accounting policy	-	-	-
Accounting Errors	-	-	-
Restated balance 31 December 2021	1,907,561	287,100	2,194,661
Changes in net worth for 2022			
Gain/(loss) on property revaluation	-	-	-
Gain/(loss) on revaluation of investments	-	-	-
Exchange differences on translating foreign operations	-	-	-
Equity Investment from Cabinet	222,000	-	222,000
Capital withdrawals by Cabinet	-	-	-
Dividends payable to Cabinet	-	-	-
Net revenue / expenses recognised directly in net worth	222,000	-	222,000
Surplus/(deficit)for the period 2022		-	-
Total recognised revenues and expenses for the period	222,000	-	222,000
Balance at 31 December 2022 carried forward	2,129,561	287,100	2,416,661

HOUSE OF PARLIAMENT

STATEMENT OF CHANGES IN NET WORTH (CONTINUED) FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

	Contributed Capital	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2022 brought forward	2,129,561	287,100	2,416,661
Prior Year Adjustments			
Changes in accounting policy	-	-	-
Accounting Errors	-	-	-
Restated balance 31 December 2022	2,129,561	287,100	2,416,661
Changes in net worth for 2023			
Gain/(loss) on property revaluation	-	-	-
Gain/(loss) on revaluation of investments	-	-	-
Equity Investment from Cabinet	-	-	-
Capital withdrawals by Cabinet	-	-	-
Net revenue / expenses recognised directly in net worth	-	-	-
Surplus/(deficit) for the period 2023	-	-	-
Total recognised revenues and expenses for the period	-	-	-
Balance at 31 December 2023	2,129,561	287,100	2,416,661

HOUSE OF PARLIAMENT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 1: CASH AND CASH EQUIVALENTS

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
100	Cash on hand (IRIS Confirmation Account/Petty Cash)	100	100
1,444,117	CI\$ Operational Current Account held at Royal Bank of Canada	1,503,857	1,553,219
1,444,217	TOTAL	1,503,957	1,553,319

NOTE 2: TRADE AND OTHER RECEIVABLES

12-Month Forecast 2021	Trade Receivables	12-Month Budget 2022	12-Month Budget 2023
5,877	Sale of goods and services	5,877	5,877
146,713	Outputs to Cabinet	146,713	146,713
152,590	Total trade receivables	152,590	152,590

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
	Current		
140,383	Past due 1-30 days	145,723	145,723
7,630	Past due 31-60 days	-	-
4,578	Past due 61-90 days	-	-
-	Past due 90 and above	3,815	3,815
	Non-Current		
-	Past due 1 year and above	3,052	3,052
152,590	Total	152,590	152,590

12-Month Forecast 2021	Other Receivables	12-Month Budget 2022	12-Month Budget 2023
746,831	Other	746,831	746,831
746,831	Total other receivables	746,831	746,831

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
	Current		
746,831	Past due 1-30 days	746,831	746,831
746,831	Total	746,831	746,831

HOUSE OF PARLIAMENT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 5: PREPAYMENTS

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
23,856	Accrued Prepayments	23,856	23,856
23,856	Total	23,856	23,856

NOTE 6: PROPERTY, PLANT AND EQUIPMENT

COST OF PROPERTY, PLANT AND EQUIPMENT

	Plant and equipment	Buildings and Leasehold	Furniture and Fittings	Computer Hardware	Office Equipment	Infrastructure	Motor Vehicles	Assets under construction or development	Total
Balance as at 1 January 2021	163,504	23,140	75,264	11,388	124,304	13,314	36,170	-	447,084
Additions	10,803	-	-	25,681	11,430	-	-	17,959	65,873
Disposals and Derecognition	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2021	174,307	23,140	75,264	37,069	135,734	13,314	36,170	17,959	512,957

	Plant and equipment	Buildings and Leasehold	Furniture and Fittings	Computer Hardware	Office Equipment	Infrastructure	Motor Vehicles	Assets under construction or development	Total
Balance as at 1 January 2022	174,307	23,140	75,264	37,069	135,734	13,314	36,170	17,959	512,957
Additions	-	-	175,000	-	-	-	-	-	175,000
Disposals and Derecognition	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2022	174,307	23,140	250,264	37,069	135,734	13,314	36,170	17,959	687,957

	Plant and equipment	Buildings and Leasehold	Furniture and Fittings	Computer Hardware	Office Equipment	Infrastructure	Motor Vehicles	Assets under construction or development	Total
Balance as at 1 January 2023	174,307	23,140	250,264	37,069	135,734	13,314	36,170	17,959	687,957
Additions	-	-	-	-	-	-	-	-	-
Disposals and Derecognition	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2023	174,307	23,140	250,264	37,069	135,734	13,314	36,170	17,959	687,957

HOUSE OF PARLIAMENT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 6: PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	Plant and equipment	Buildings and Leasehold	Furniture and Fittings	Computer Hardware	Office Equipment	Infrastructure	Motor Vehicles	Assets under construction or development	Total
Balance as at 1 January 2021	121,277	3,760	72,081	11,388	86,089	7,540	26,525	-	328,660
Transfers	-	-	-	-	-	-	-	-	-
Impairment Reserve 2021 (closing balance)	-	-	-	-	-	-	-	-	-
Depreciation Expense 2021	9,617	1,157	1,148	5,995	13,617	2,207	7,236	-	40,977
Eliminate on Disposal or Derecognition 2021	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2021	130,893	4,917	73,229	17,383	99,707	9,747	33,761	-	369,637

	Plant and equipment	Buildings and Leasehold	Furniture and Fittings	Computer Hardware	Office Equipment	Infrastructure	Motor Vehicles	Assets under construction or development	Total
Balance as at 1 January 2022	130,893	4,917	73,229	17,383	99,707	9,747	33,761	-	369,637
Transfers	-	-	-	-	-	-	-	-	-
Impairment change 2022	-	-	-	-	-	-	-	-	-
Depreciation Expense 2022	8,765	1,158	15,500	8,600	13,275	2,065	7,236	-	56,599
Eliminate on Disposal or Derecognition 2022	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2022	139,658	6,075	88,729	25,983	112,982	11,812	40,997	-	426,236

	Plant and equipment	Buildings and Leasehold	Furniture and Fittings	Computer Hardware	Office Equipment	Infrastructure	Motor Vehicles	Assets under construction or development	Total
Balance as at 1 January 2023	139,658	6,075	88,729	25,983	112,982	11,812	40,997	-	426,236
Transfers	-	-	-	-	-	-	-	-	-
Impairment change 2023	-	-	-	-	-	-	-	-	-
Depreciation Expense 2023	8,765	1,158	15,500	8,600	13,275	2,064	-	-	49,362
Eliminate on Disposal or Derecognition 2023	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2023	148,423	7,233	104,229	34,583	126,257	13,876	40,997	-	475,598

Net Book value 31 December 2021	43,414	18,223	2,035	19,686	36,027	3,566	2,409	17,959	143,319
Net Book value 31 December 2022	34,649	17,065	161,535	11,086	22,752	1,501	(4,827)	17,959	261,720
Net Book value 31 December 2023	25,884	15,907	146,035	2,486	9,477	(563)	(4,827)	17,959	212,358

NOTE 6: INTANGIBLE ASSETS

COST OF INTANGIBLE ASSETS

	Computer Software	Total
Balance as at 1 January 2021	-	-
Additions	12,563	12,563
Disposals and Derecognition	-	-
Revaluation	-	-
Transfers	-	-
Balance as at 31 December 2021	12,563	12,563

	Computer Software	Total
Balance as at 1 January 2022	12,563	12,563
Additions	47,000	47,000
Disposals and Derecognition	-	-
Revaluation	-	-
Transfers	-	-
Balance as at 31 December 2022	59,563	59,563

HOUSE OF PARLIAMENT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 6: INTANGIBLE ASSETS

COST OF INTANGIBLE ASSETS

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2023	59,563	59,563
Additions	-	-
Disposals and Derecognition	-	-
Revaluation	-	-
Transfers	-	-
Balance as at 31 December 2023	59,563	59,563

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2021	-	-
Transfers	-	-
Impairment Reserve 2021 (closing balance)	-	-
Depreciation Expense 2021	3,140	3,140
Eliminate on Disposal or Derecognition 2021	-	-
Balance as at 31 December 2021	3,140	3,140

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2022	3,140	3,140
Transfers	-	-
Impairment change 2022	-	-
Depreciation Expense 2022	3,141	3,141
Eliminate on Disposal or Derecognition 2022	-	-
Balance as at 31 December 2022	6,281	6,281

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2023	6,281	6,281
Transfers	-	-
Impairment change 2023	-	-
Depreciation Expense 2023	-	-
Eliminate on Disposal or Derecognition 2023	-	-
Balance as at 31 December 2023	6,281	6,281

HOUSE OF PARLIAMENT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 6: INTANGIBLE ASSETS (CONTINUED)

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

Net Book value 31 December 2021	9,423	9,423
Net Book value 31 December 2022	53,282	53,282
Net Book value 31 December 2023	53,282	53,282

NOTE 7: TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
1,991	Creditors	1,991	1,991
142	Payroll Deductions	142	142
132,682	Accrued Expenses	132,682	132,682
134,816	Total trade payables other payables and accruals	134,816	134,816

NOTE 9: EMPLOYEE ENTITLEMENTS

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
24,061	Annual Leave	24,061	24,061
38,464	Retirement and long service leave	38,464	38,464
62,525	Total current portion	62,525	62,525
62,525	Total employee entitlements	62,525	62,525

NOTE 10: SALE OF GOODS AND SERVICES

12-Month Forecast 2021	Revenue type	12-Month Budget 2022	12-Month Budget 2023
2,259,155	Outputs to Cabinet	2,732,685	2,775,379
3,600	General sales	3,600	3,600
2,262,755	Total sales of goods and services	2,736,285	2,778,979
	Fees and Charges		
	General Sales		
3,600	Sale Of Laws	3,600	3,600
3,600	Total General Sales	3,600	3,600
	Sales of Outputs to Cabinet		
2,259,155	Sales of Outputs to Cabinet	2,732,685	2,775,379
2,259,155	Total Sales of Outputs to Cabinet	2,732,685	2,775,379
2,262,755	Total Goods and Services	2,736,285	2,778,979

HOUSE OF PARLIAMENT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 13: PERSONNEL COSTS

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
1,548,473	Salaries, wages and allowances	1,786,157	1,787,657
278,093	Health care	262,980	277,940
86,014	Pension	93,024	93,024
7,909	Leave	6,000	6,000
1,200	Other personnel related costs	6,096	6,708
1,921,689	Total Personnel Costs	2,154,257	2,171,329

NOTE 14: SUPPLIES AND CONSUMABLES

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
65,593	Supplies and Materials	87,300	95,028
110,126	Purchase of services	154,396	162,880
-	Lease of Property and Equipment	74,700	82,176
78,984	Utilities	81,588	89,748
10,254	Interdepartmental expenses	83,504	84,056
21,996	Travel and Subsistence	20,400	24,000
9,996	Recruitment and Training	15,000	15,000
-	Other	5,400	5,400
296,949	Total Supplies & consumables	522,288	558,288

NOTE 18: RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/ (DEFICIT)

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
	Non-cash movements		
44,117	Depreciation expense	59,740	49,362
44,117	Net cash flows from operating activities	59,740	49,362

This Page is Intentionally Left Blank

PORTFOLIO OF THE CIVIL SERVICE

BUDGET STATEMENTS

FOR THE 2022 FINANCIAL YEAR ENDING 31 DECEMBER 2022

AND THE 2023 FINANCIAL YEAR ENDING 31 DECEMBER 2023

PREPARED IN ACCORDANCE OF SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE ACT (2020 REVISION)

This Page is Intentionally Left Blank

CONTENT

STATEMENTS: STATEMENT OF MINISTER/ CHIEF OFFICER

PART A: OWNERSHIP PERFORMANCE

1. NATURE AND SCOPE OF ACTIVITIES
2. STRATEGIC OWNERSHIP GOALS
3. OWNERSHIP PERFORMANCE TARGETS
4. EQUITY INVESTMENTS AND WITHDRAWALS

PART B: OUTPUT PERFORMANCE

5. OUTPUTS TO BE DELIVERED

APPENDIX: FORECAST FINANCIAL STATEMENTS

This Page is Intentionally Left Blank

STATEMENT OF THE DEPUTY GOVERNOR

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2022 and 2023 financial years.



**Honourable Franz Manderson, MBE, Cert.
Hon., JP**

Deputy Governor

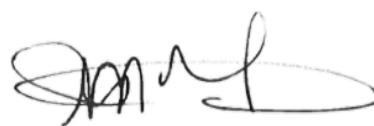
Portfolio of the Civil Service

31 December 2021

STATEMENT OF THE CHIEF OFFICER

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

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



Gloria McField – Nixon, JP
Chief Officer

Portfolio of the Civil Service

31 December 2021

This Page is Intentionally Left Blank

PART A

OWNERSHIP PERFORMANCE

This Page is Intentionally Left Blank

1. NATURE AND SCOPE OF ACTIVITIES

Nature of Activities

The Portfolio of the Civil Service (PoCS) is responsible for leading and supporting human resources (HR) development, public sector reform and good governance. The Portfolio provides policy advice and support to His Excellency the Governor and the Head of the Civil Service in overseeing the operation of the Civil Service. PoCS provides a range of operational and strategic HR advice and services to government entities and the wider public sector, and monitors and evaluates compliance with the Public Service Management Act (PSMA) and Personnel Regulations.

The Internal Audit Service is an independent, objective assurance and consulting activity designed to add value and improve the operations of the Cayman Islands Government. It helps the Government accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

The Management Support Unit is responsible for facilitating the development of a culture of high performance and continuous improvement within the Civil Service. This is achieved through the delivery and facilitation of Civil Service-wide reform initiatives across a range of subject areas, and geared towards sustainable organisational development.

The Civil Service College provides learning and development opportunities for all Civil Service departments and public sector clients with the aim of building capacity in areas of core competencies, leadership and management, and by providing education to support progression and advancement. The College is a City & Guilds approved training centre regulated by Ofsted, and collaborates with local and international partners to deliver education programmes.

The Governor's Office is responsible for the security and good governance of the Cayman Islands as part of the Foreign, Commonwealth and Development Office's global network.

The Cayman Islands National Archive is responsible for establishing the records and information management infrastructure for the entire public sector in accordance with the National Archive and Public Records Act, (2015 Revision). This includes the development of policy, standards, guidance and training to promote best recordkeeping practice and to ensure compliance with international recordkeeping standards. The National Archive is responsible for the acquisition and preservation of historical information documenting interactions with the Cayman Islands Government and its citizens, and ensuring accessibility to information through the National Archive's various programmes.

The Elections Office is responsible for the maintenance and quarterly publication of the Register of Electors (Voter's list) and for maintaining readiness for an election or referendum as required constitutionally or by law.

The Office of the Deputy Governor (ODG) provides policy advice and strategic and administrative support to the Deputy Governor in relation to his responsibilities for ensuring the effective operation of the Civil Service and for providing the highest level of support to the Governor. The ODG also delivers a range of services to the general public and, through the Strategic Reforms Implementation Unit (SRIU), delivers a range of strategic project support services to the Deputy Governor and across the Civil Service.

The Office of Educational Standards (OES) is an independent, objective assurance department designed to inspect and report on the quality of education for all educational institutions on the Cayman Islands. The OES helps government to evaluate the standards of educational leadership, educational provision and student outcomes across a range of educational settings in order to improve the effectiveness of education for all Caymanians and Non-Caymanians on the islands.

Scope of Activities

Portfolio of the Civil Service

Strategic and Operational Human Resource (HR) Services

- Policy advice and implementation 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 PSMA and Personnel Regulations.
- Promotion of the Public Service Values and Public Servant's Code of Conduct.
- The maintenance and management of employee data to strengthen good governance in record management.
- Data-driven delivery of HR management information to support the robust approach to business decision-making.
- Job evaluation assessments for Civil Service and SAGC positions.
- Monitoring trends and developments in HR matters across the Civil Service as a whole, including service-wide trend and data reporting.
- Providing professional advice on the potential HR impacts and implications of Government proposals and initiatives, and other developments within the Civil Service.
- Development of capability and promotion of HR best practice across the Civil Service.
- Management of compensation and benefits.
- Provision of government wide-surveys on HR related matters.
- Technical and administrative support to the Head of Civil Service (and, where relevant, the Governor) in relation to the Chief Officer.
- Human Resources services to Ministries / Portfolios as required, including recruitment, job analysis and the preparation of job descriptions, records management and advice on specific HR matters.
- HR matters including appointment, remuneration, dismissal, succession planning, and performance agreements and assessments of Chief Officers.

Internal Audit Service

The scope of the Internal Audit scope encompasses the examination and assessment of the adequacy and effectiveness of the Cayman Islands Government's risk management, governance and internal controls to provide assurance regarding the implementation of assigned responsibilities related to strategic and operational goals and objectives.

This includes, but is not limited to: Assurance and advisory services related to corporate governance, enterprise risk management and internal control processes across the core entities of the CIG as well as Statutory Authorities and Government Companies (SAGCs).

Management Support of Civil Service Agencies

- Leading, monitoring and supporting the effective implementation of the Leadership and Customer Service goal areas of the Civil Service's 5 Year Strategic Plan.
- Working collaboratively with Civil Service departments to generate solutions to management issues, leading to improved performance and management capability.
- Providing internal consultancy advice and capability support to Civil Service entities in relation to public sector management issues, including strategic, financial, production, and human resource management.

Learning and Development Opportunities within the Civil Service

- Support the Deputy Governor and his 5 year Strategic Plan for the Cayman Islands Civil Service
- Identification of priorities of human capital development within the civil service
- Implementation of learning and development interventions to meet the identified needs.
- Strategic development and management of the Civil Service College (CSC), to provide learning and development opportunities for all civil servants

H.E. Governor's Office

The Governor's Office has key reserved areas of responsibility which contribute to the overall safety and wellbeing of the Cayman Islands. These reserved areas are:

- Defence;
- External affairs;
- Internal security (including the Royal Cayman Islands Police Service and the Cayman Islands Regiment); and
- Good governance.

The Governor is responsible for appointing the head of government and other senior officials to public office.

The Governor's Office utilizes Government House for national and ceremonial events including receptions, social engagements (luncheons/dinners) and meetings with visiting foreign dignitaries and Heads of State.

The Cayman Islands National Archive

- Preserve, protect and provide access to historical information and archives.
- Provide a records and information management service across the entire public sector to support and advise agencies on the efficient management of information while ensuring compliance with the National Archive and Public Records Act (2015 Revision).

Elections Office

Administrative and operational responsibility for maintaining the official register of electors and for planning and carrying out General Elections, by-Elections, and Referendums in the Cayman Islands pursuant to the Cayman Islands Constitutional Order (2009).

Commissions Secretariat

The office is responsible for providing administrative, research, policy, strategic, operational and investigative support to the Anti-Corruption Commission, the Civil Service Appeals Commission, the Commission for Standards in Public Life, the Constitutional Commission, the Human Rights Commission and the Judicial and Legal Services Commission in order for each to fulfil their respective constitutional and/or legal mandates in an autonomous manner.

The office also maintains the Register of Interests in accordance with the Standards in Public Life Act, (2021 Revision).

Deputy Governor's Office

- Policy advice and strategic support to the Deputy Governor
- Administrative services
- Delivery of services to the public, including processing of applications and administration of pledges for British Overseas Territories Citizenship (BOTC) and Registration as a British Citizen
- Delivery of services to support official duties of Deputy Governor, including:
 - Deportation and Exclusion Orders and Cabinet Permits
 - Official Government Liaison regarding Cuban Migrants
 - Repatriation of Caymanians stranded Overseas
 - Coordination of official visits and ceremonial occasions
- Provision of Secretariat Services to the following Boards and Committees, on behalf of the Governor and Deputy Governor:
 - The Conditional Release Board
 - The Advisory Committee on the Prerogative of Mercy Board (ACPM);
 - The Expungement Board
 - The Cayman Islands Independent Monitoring Board (Prisons and Places of Detention)
 - The Child Safeguarding Board
 - The Audit and Risk Assurance Committee for Core Government
- Delivery of strategic project support services, by the Strategic Reforms Implementation Unit, to include:

Office of Educational Standards (OES)

The OES is responsible for the quality assurance services for education, focusing on the monitoring, evaluation and reporting on educational standards in private and public schools, Early Childhood Centres, Colleges, Universities, and other institutions as required.

Customers and Location of PoCS Activities

The customers of core PoCS and its wider departments and units are His Excellency the Governor, the Deputy Governor and Head of the Civil Service, Government agencies, boards and commissions, and the people of the Cayman Islands / general public. Our services are provided within the Cayman Islands and overseas.

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the Portfolio of the Civil Service in the 2022 and 2023 financial years are as follows:

Portfolio of the Civil Service

- To strengthen the Portfolio's role as a centre of HR expertise
- To enhance and maintain an integrated enterprise-wide human resource management system (HRMS) with improved capability to support changing business needs
- To embed the core competency framework for HR professionals, facilitating development opportunities for the HR profession in areas of priority to support new policies and to improve business outcomes and ensure a consistent approach across the Service
- The continued delivery of Civil Service strategic transformation initiatives as per the 5-Year Strategic Plan for the Cayman Islands Government
- To identify target areas for improving staff engagement and customer service by using data obtained from annual Civil Service wide surveys
- Review and implement approved recommendations on pay and benefits to support social justice in the workforce
- Monitor and deliver improvements to the methodology for job review and evaluation, including establishing protocols that are fit for purpose across the entire Public Sector

Internal Audit Service

- Provide ongoing advice and a consolidated annual opinion to the Audit and Risk Assurance Committee (ARAC) for the Civil Service and the Deputy Governor for the entire public sector on matters relating to corporate governance, risk management and internal controls.
- Establish a combined assurance forum with key stakeholders to ensure alignment of risk methodologies and levels of assurance.
- Progress the implementation of our "Internal Quality Assessment and Improvement Program" with the support of recommendations made by the UK Government's Internal Audit Agency to ensure continued General Conformance (GC) with IIA Standards.
- Coordinate with the UK Government's Internal Audit Agency and participate in an ARAC effectiveness assessment.
- Coordinate with other BOTs to standardize key performance measures of the IA function.

Management Support Unit

- To enable and facilitate the delivery of Civil Service reform initiatives under the Leadership, Customer Service and Governance Goal areas of the Civil Service 5 Year Strategic Plan.

Civil Service College

The Civil Service College will help provide professional development opportunities for lifelong learning by:

- Giving access to educational opportunities that provide qualifications ranging from skills for life through to post graduate certification aimed at supporting the advancement and progression of civil servants.

- Developing world-class civil service leaders and managers to recognised international standards and support opportunities for continuous professional development.
- Providing core competency development opportunities that allow every civil servant to continually upgrade their skills and abilities to meet the needs of Government and deliver professional services to the Cayman Islands.

H.E. Governor's Office

- Maintain a balance in the constitutional relationship which reflects the rights and responsibilities of both the UK and the Cayman Islands as outlined in the 2012 Overseas Territories White Paper.
- Work closely with other government agencies to fulfil the UK government's collective responsibility for the Cayman Islands.
- Work closely with the Cayman Islands Government to minimize the vulnerability of the Cayman Islands to climate change, economic changes, international crime, natural disasters and other developments which may arise.
- Manage the effect of new international obligations on the Cayman Islands.
- Manage and maintain a consistent balance at Government House whilst simultaneously ensuring that private relationships are safeguarded and all social engagements/receptions are aligned with protocol and community ethos.
- Prioritize, co-ordinate, and facilitate operational requirements in unison with work-related professional and social engagements in order to maintain and enhance the efficacy of the Governor's Office and Government House.

The Cayman Islands National Archive

- Strengthen information management practices across the civil service.
- Provide ongoing support and training for public sector agencies on records and information management.
- Promote, provide and make accessible archival and historical collections, in addition to expanding the oral history and outreach programmes.

Elections Office

- To provide ongoing support for the implementation and execution of the electoral requirements of the Cayman Islands Constitutional Order 2009 and the Elections Law.
- To conduct Elections and Referendums as called for by Law.
- To maintain a state of readiness to conduct a by-election or referendum as may be required by law.

Commissions Secretariat

- Continue to enhance the independence of the Anti-Corruption Commission and the strength of its investigatory arm.
- Facilitate training related to the Commission's mandates for Board Members.
- Continue to promote each of the Commissions through educational opportunities.
- Facilitate the Register of Interests (when the SPL commences).

Deputy Governor's Office

- To provide support to the Deputy Governor to enable delivery of a range of legislative changes, including amendments to the Criminal Records (Spent Convictions) Act and Regulations, and amendments to update the Marriage Law.
- To support the Deputy Governor's vision for transformational change within the Civil Service, through advice on policy and strategy; coordination and delivery of agreed strategic priority projects; and by enhancing capabilities across the Civil Service for the effective governance, planning and delivery of Government projects.
- Policy advice and programme management services for the Travel Cayman Programme.
- Facilitation of a range of training programmes, including Business Case Development, Project Management, Change Management and Sensitisation training for SAGC Board Members.
- Programme management services to review, update and coordinate the implementation of priority projects for the National Anti-Gang and National Child Safeguarding strategies and plans, including sharing best practices in relation to child-safeguarding policies and operations, and establishing monitoring boards for prisons in support of FCDO initiatives for the British Overseas Territories.

Office of Educational Standards (OES)

- To improve education to promote lifelong learning and greater economic mobility, and to build a stronger integrated education foundation by:
 - Completing and reporting on the second cycle of full inspections at Early Years' (EY) Centers.
 - Analyzing and reporting on cycle 1 and cycle 2 changes for EY.
 - Enabling and facilitating the development and delivery of a bespoke EY inspection framework with a greater focus on wellbeing and early childhood development.
 - Embarking upon the third cycle of EY Centre inspections using the new EY Inspection Framework (EYIF).
- To provide support for lifelong learning by:
 - Completing and reporting on the second cycle of public and private school full inspections.
 - Analysing and reporting on cycle 1 and cycle 2 changes for public and private schools.
 - Embarking upon cycle 3 of the two-yearly full inspections.
 - Undertaking six-monthly follow-through inspections of schools and EY centres whose overall performance has been judged as 'weak'.
 - Investigating and developing specific additional inspection policies, procedures and tools (data capture, survey and framework) to support the inspection of home-schools, colleges and universities.
- To implement the governance model to enhance accountability in education by investigating a weighted approach to education inspections with a view to provide an increased focus for greater leadership and governance accountability.
- To increase social justice in the workforce and to enhance job opportunities for Caymanians through a data driven and robust compliance approach by:
- Training and facilitating knowledge transfer and work experience for a team of Cayman Associate Inspectors.
- Investigating how the OES can support TVET, apprenticeships and more work-based learning.

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for the Portfolio of the Civil Service for the years ending 31 December 2022 and 31 December 2023 are as follows:

	2022 1 Jan to 31 Dec 2022 \$000's	2023 1 Jan to 31 Dec 2023 \$000's	2021 12-Month Forecast \$000's
REVENUE FROM CABINET	15,714	16,628	15,505
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	-	-	-
REVENUE FROM OTHERS	3,704	3,798	2,088
OPERATING EXPENSES	17,974	18,905	16,747
OPERATING SURPLUS/DEFICIT	1,444	1,521	846
NET WORTH	2,736	2,989	2,002
CASH FLOWS FROM OPERATING ACTIVITIES	1,806	1,969	984
CASH FLOWS FROM INVESTING ACTIVITIES	(734)	(253)	(450)
CASH FLOWS FROM FINANCING ACTIVITIES	734	253	(1,796)
CHANGE IN CASH BALANCES	1,806	1,969	(1,262)

FINANCIAL PERFORMANCE RATIO	2022 1 Jan to 31 Dec 2022 %	2023 1 Jan to 31 Dec 2023 %	2021 12-Month Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	108%	111%	107%
TOTAL ASSETS : TOTAL LIABILITIES	124%	123%	120%

MAINTENANCE OF CAPABILITY

	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	136	137	122
STAFF TURNOVER (%)			
MANAGERS	7%	7%	7%
PROFESSIONAL AND TECHNICAL STAFF	7%	7%	7%
CLERICAL AND LABOURER STAFF	5%	5%	5%
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
MANAGERS	12	12	12
PROFESSIONAL AND TECHNICAL STAFF	9	9	9
CLERICAL AND LABOURER STAFF	9	9	9
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	-	-	-

	2022 1 Jan to 31 Dec 2022 \$000's	2023 1 Jan to 31 Dec 2023 \$000's	2021 12-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	1,635	1,488	1,311
ASSET REPLACEMENTS : TOTAL ASSETS	48%	18%	34%
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	43%	37%	38%
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	40%	138%	30%
CHANGES TO ASSET MANAGEMENT POLICIES	NONE	NONE	NONE

	2022 1 Jan to 31 Dec 2022 \$000's	2023 1 Jan to 31 Dec 2023 \$000's	2021 12-Month Forecast \$000's
MAJOR <u>NEW</u> CAPITAL EXPENDITURE PROJECTS			
SCHR: HUMAN RESOURCES MANAGEMENT SYSTEMS	50	55	400
ELECTIONS OFFICE: HARDWARE REPLACEMENT FOR ELECTIONS	10	5	50
SCHR: PHASE 2 IMPLEMENTATION FOR MY-VISTA HRMS	250	-	-
SCHR: KIOSK/SERVER BLADES AND OTHER ASSETS	-	52	-
POCS ADMIN: GENERAL COMPUTER REPLACEMENT	46	60	-
CNA: REPLACEMENT OF A/C UNITS FOR STRONG ROOMS & OFFICE	55	40	-
CNA: PURCHASE OF GENERATORS FOR CONTINUITY OF OPERATIONS	15	-	-
COS: IT EQUIPMENT	-	25	-
COMM SEC: EQUIPMENT AND FIT-OUT FOR NEW OFFICE SPACE	125	-	-
DGO: IT EQUIPMENT	35	10	-
IAS: IT EQUIPMENT	8	6	-
OCCUPATIONAL HEALTH ADJUSTMENTS FOR OES/IAS	40	-	-
GOV: REPLACEMENT VEHICLE	100	-	-
TOTAL	734	253	450

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2021	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Core PoCS Staff shortages or loss (temporary or permanent) as a result of pandemics and/or epidemics.	No change	Pandemic response plan outlining the various threat levels and corresponding responses, including provisions (as outlined in various personnel circulars) for working from home (i.e. Citrix access) to ensure staff safety and ability to comply with shelter in place orders.	Unquantifiable
Staff shortages or loss (temporary or permanent) and/or structural damage as a result of man-made or natural disasters.	No change	Continuity of Operations Plan outlining various threat levels and corresponding responses, including provisions for accessing back-up facilities and backed-up data; PoCS assets are insured and CIG participates in the Caribbean Catastrophe Risk Insurance Facility for access to additional capital in a catastrophic event.	Unquantifiable
Breach of data security (i.e. leaked/hacked personal/sensitive information)	No change	CIG-wide intrusion detection systems and firewalls with the purpose of detecting internal and external vulnerabilities. Said systems are deployed and managed by CIG's Computer Services Department and the Cyber Security Team in the Ministry of IISD.	Unquantifiable
Lack of or insufficient qualified staff to deliver strategic objectives	No change	Robust recruitment process, including hiring standards, shortlisting, interviewing, written assessments, psychometric testing, second interviews etc.	Unquantifiable
Loss of key staff	No change	Succession planning; Documented business processes for key functions; Identification of a 'second in command' for each vital post.	Unquantifiable
Inability to attract and retain appropriate talent	No change	Attractive compensation packages, including non-contributory pension plans (i.e. employee makes no contribution; CIG contributes 12%), non-contributory health insurance (100% of premiums paid by CIG) and relatively competitive salaries.	Unquantifiable

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2021	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Inadequate service resilience	No change	Pandemic response plan; Continuity of Operations Plan.	Unquantifiable
Loss of access to corporate systems	No change	System back-ups; Redundant servers and off-site back-ups	Unquantifiable
Failure to maintain confidence in the Civil Service	No change	5 Year Strategic Plan for the Civil Service; Continual Feedback Mechanisms - Employee engagement and customer satisfaction; Governance Framework - Oversight Bodies (Ombudsman, Constitutional Commissions, Auditor General, Public Accounts Committee, etc.)	Unquantifiable
Internal Audit Service Failure to maintain General Conformance (GC) with IIA Standards in delivering audit conclusions as a trusted business advisor.	GC first obtained in 2021, now moving to phase 2 of development, that being to maintain the GC rating. (Note GC is the highest possible rating achievable)	Ongoing performance monitoring and review of audit work. Provision of relevant training and ensuring continuing professional development. Implementation of a QAIP program to ensure continued delivery of IAS services of the highest quality in conformance with the IIA Standards.	Unquantifiable
Health and safety risks associated with office accommodations resulting in illness and staff absences.	Increasing risk due to the existence of ongoing issues not being adequately resolved.	Continue negotiations with property managers. Continue engaging DEH for environmental quality assessments. Explore options for relocation to a suitable office environment free of health and safety risks.	\$250K
External factors such as natural disasters or global pandemics.	No change	Ensure BCP are current and fit for purpose which is elevated due to existing health and safety risks noted above.	Unquantifiable

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2021	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Management Support Unit Loss of key team members which adversely affect the Unit's ability to deliver projects as scheduled	No change	- Review the environment and discuss with CO POCS - Cross training of MSU team members	Unquantifiable
Disruption to CIG business as usual caused by a natural event	No change	Pandemic response plan / CoOP outlining the various threat levels and corresponding responses.	Unquantifiable
Loss of appetite for the change agenda by CIG employees and or Government	No change	Continuous upward flow of information through CO's to Ministers and inwards flow of information to ensure that the project continues to meet Government's needs.	Unquantifiable
Civil Service College Insufficient staffing resources to meet growing demand due to staff turnover or lack of budget funding	Demand for programmes continues to grow and there is a limited number of accredited staff globally.	Caymanian career track launched in Fall 2021 to attract and develop local talent. Prioritisation of waiting lists to ensure those with the greatest need are given priority.	Commercial costs of delivery are typically 3-4 times more expensive and less optimal. Some departments are funding commercial training potentially at greater expense as a result of having to wait for availability.
COVID related issues – border restrictions, lack of mobility, enforced lockdowns	Recruitment of trainers internationally is more challenging resulting in additional advertising costs. Quality of training delivery can be negatively impacted when delivering in a remote only format when student preference is for blended learning.	Caymanian career track launched Sept 21. Moving from paper advertising to more on-line advertising. Remote only training limited to times when it is the only viable option.	

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2021	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
<u>H.E. Governor's Office</u> Loss of key personnel/competencies within a small team	Ongoing risk to be managed continuously	Consider implementing succession planning Ongoing assessment of staff satisfaction	Unquantifiable
Equipment loss at Government House, i.e., freezers, refrigerator)		Ongoing maintenance/monitoring of appliances Consider replacement prior to deterioration Consider incorporating uninterrupted connectivity (evaluate benefit v. cost)	Unquantifiable
Ability/difficulty in sourcing ad hoc personnel for Government House events	Ongoing risk to be managed continuously	Complement current staff roster Consider enhancing remuneration for irregular working hours	Unquantifiable
Risk of natural disaster impacting Government House	Ongoing risk to be managed continuously	Source accommodation (rental of alternative residence to achieve business continuity and work/life balance)	Ongoing risk to be managed continuously (based upon availability)
<u>The Cayman Islands National Archive</u> Risk to Government's Information Assets.	Unchanged	Re-staffing the Records Policy Unit with key staff to deal with records and information management issues across government.	Unquantifiable
Staff shortages or loss (temporary or permanent) as a result of pandemics and/or epidemics.	Unchanged	Pandemic response plan outlining the various threat levels and corresponding responses, including provisions for working from home (i.e. Citrix access) to ensure staff safety and ability to comply with shelter in place orders.	Unquantifiable
Security of confidential documents	Unchanged	All CINA's information assets are stored on Government's network and subscribe to Computer Services information security protocols.	Unquantifiable
Lack of space for staff and archival storage may limit access to acquiring items for the historical collections	Unchanged	A new purpose built Archive and Records Facility is required in order to provide for current and future staff, and to ensure that the documented history of the Cayman Islands can be acquired and preserved.	Unquantifiable
Extensive damage or loss to irreplaceable items	Unchanged	Fire Suppressant System are maintained and periodically tested by Professionals, the staff are trained in relocating CINA assets for protection in the event of a flood or natural disaster. There are Hurricane shutters on all external windows.	Unquantifiable

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2021	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Elections Office Loss of Elections Office Headquarters - Office affected by flood, fire, vandalism, etc.	Existing	Keep off site data backups and copies of key records	Refit a new office at replacement cost \$750,000.
Loss of polling stations – Insufficient polling stations	Existing	• Recommend law2 change to allow change of polling venue after the writ is issued. • Maintain a list of alternate polling location • Maintain plans to establish temporary polling stations.	Unquantifiable
Loss of IT capability Unable to administer the election to the required	Existing	• Perform daily back-ups and download documentation for secure storage off-site. • Ensure hard copies of data are available - Complete • Maintain copy of software code with developers. Complete	Unquantifiable
Insufficient staff – loss of trained staff	Existing	• Maintain policy and procedure documents for key posts, to allow for retraining of staff. – Complete. • Ensure sufficient staff have been identified and allocated to all electoral processes • Train additional staff as a contingency	Unquantifiable
Short time lines to execute a snap or by-election	Existing	• Provide regular off season training to be scheduled for all staff to ensure they are provided with the necessary information to be able to undertake their duties. • Maintain an appropriate state of readiness off season.	Unquantifiable
Commissions Secretariat Lack of public awareness and insight into roles of Commissions supported by the Commissions Secretariat	No change	Continued promotion of educational material and other public relations tools.	Unquantifiable
Increased workload with insufficient support staff	Increased	Request for additional staff and possible changes to organisational structure along with succession planning	Unquantifiable
Complex and protracted investigations which require additional professional services available only outside of CIG.	Increased	Request for additional staff and possible changes to organisational structure.	Unquantifiable
Data security concerns impacting remote working options during the pandemic	New	Where not possible to work in office safely or to work remotely, redeploy staff according to their strengths and government needs.	Unquantifiable

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2021	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
<u>Deputy Governor's Office</u> Loss of key staff	Unchanged	• cross- training • secondments • succession planning • organizational restructuring, with additional resources • development of administrative manuals	Unquantifiable
Lack of take-up of project support services by civil servants	Unchanged	• Effective marketing of services • Networking and relationship building	Unquantifiable
Inability to source suitable persons to serve on boards and committees	Unchanged	• Advertise Board and Committee vacancies. • Effective PR to highlight the work of the various Boards and Committees	Unquantifiable
<u>Office of Educational Standards (OES)</u> Inability to deliver services as a result of a pandemic	No change	• Move to remote inspection system • Calendar flexibility • School applications on laptops	Unquantifiable
Increased costs associated with quarantine requirements	No change	• Budgetary allocation in RFP • Flexible schedule across the two years	90K
Inability to deliver services or meet timelines due to unexpected PCR failures	Increased medical requirement and quarantine exit	• RFP staff additions • OES staff redundancy from schedule but only for a single case each week	90K
Inability to meet output obligations due to a budget shortfall	Pressure to reduce budgets Change in the EYFS curriculum	• Prioritise activity – EYFS/Schools • Move to 4 year inspection cycle	Unquantifiable
Health and safety risks associated with office accommodations resulting in illness and staff absences.	Increasing risk due to the existence of ongoing issues not being adequately resolved	Continue negotiations with property managers. Continue engaging DEH for environmental quality assessments. Explore options for relocation to a suitable office environment free of health and safety risks.	250K

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2022 1 Jan to 31 Dec 2022 \$000's	2023 1 Jan to 31 Dec 2023 \$000's	2021 12-Month Forecast \$000's
EQUITY INVESTMENT FROM CABINET IN TO THE PORTFOLIO OF THE CIVIL SERVICE	734	253	450
CAPITAL WITHDRAWAL FROM THE PORTFOLIO OF THE CIVIL SERVICE TO FUND AUTONOMY OF THE CAYMAN ISLANDS PARLIAMENT	-	-	(1,400)
TOTAL	734	253	(950)

This Page is Intentionally Left Blank

PART B

OUTPUT PERFORMANCE

This Page is Intentionally Left Blank

5. OUTPUTS TO BE DELIVERED

PCS 1	Policy Advice and Support on Civil Service Matters		
DESCRIPTION Policy advice to the Head of the Civil Service and His Excellency the Governor, and implementation of resulting decisions, relating to Civil Service matters including: • Advice on service-wide human resource policies and practices for the Civil Service • Advice to the Head of the Civil Service on the application of his reserved powers • Strategic and Operational HR support to the Governor and Deputy Governor in relation to employment arrangements for Official Members and Chief Officers • Advice and operational support to the Official Member for the Portfolio of the Civil Service on Answering Parliamentary Questions, Presentation of Bills and Tabling of Reports, and Official Statements in Parliament • Personnel and Administrative Circulars • Developing succession plans for Chief Officers positions • Delivery of project management services linked to key activities underpinning the 5-Year Strategic Plan and PoCS Annual Work Plan • Supporting the Deputy Governor to implement and manage wellness initiatives that improve the well-being of our employees • Delivery of the Deputy Governor’s Employee Recognition Programmes and other engagement activities • Provision of Financial Advice and Management of the Portfolio-wide finances and book of accounts • Provision of FOI and Data Protection Guidance across the Portfolio			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY • Number of hours of policy advice provided • Number of new HR policies agreed and implemented CIG wide • Number of hours of project management • Number of Employee Recognition Programmes • Number of Ministry-level entities receiving Financial Advice and Management • Number of Depts/Units receiving financial advice and management	3,510-4,000 6-12 3,000-4,200 1-2 2 13	3,510-4,000 6-12 3,000-3,800 1-2 2 13	2,800-3,500 8 3,000-3,800 1-2 2 13
QUALITY • Policy advice reviewed by Chief Officer prior to submission • CIG wide HR Policies agreed and approved for implementation by the Head of the Civil Service • Formal project management methodology adopted for major projects • Employee Recognition Awards approved by the Head of the Civil Service • Financial Management complies with Public Finance and Management Act	95-100% 95-100% 95-100% 95-100% 95-100%	95-100% 95-100% 95-100% 95-100% 95-100%	95-100% 95-100% 95-100% 95-100% 95-100%
TIMELINESS • All advice submitted in accordance with schedules as agreed by the Head of the Civil Service • All CIG wide HR policies implemented within agreed schedules • HR system upgrades delivered within timelines agreed by Project Sponsor • Awards ceremony will take place in accordance with Deputy Governor’s instructions • Financial Reporting delivered in accordance with deadlines set in the PMFA	95-100% 95-100% 95-100% 95-100% 100%	95-100% 95-100% 95-100% 95-100% 100%	95-100% 95-100% 95-100% 95-100% 100%

LOCATION			
Cayman Islands	100%	100%	100%
COST	\$2,541,979	\$2,680,648	\$2,264,325
RELATED BROAD OUTCOMES: - Strengthening Good Governance for More Effective Government - Increasing Social Justice in the Workforce - Providing Solutions to Improve the Well-Being of Our People so They Can Achieve Their Full Potential			

IAS 1	Internal Audit: Assurance and Advisory		
DESCRIPTION			
- Provision of Internal Auditing assurance services to the Deputy Governor for entire public service and through the Audit and Risk Assurance Committee for the civil service. - Provision of advice and assistance on governance, risk and control matters to the entire public sector.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY	1 85-100% 800-900hrs 0-5 1	1 85-100% 800-900hrs 0-5 1	1 85-100% 700-800 0-5 1
QUALITY	100%	100%	100%
TIMELINESS	90-100% 85% 100%	90-100% 85% 100%	90-100% 85% 100%
LOCATION	100%	100%	100%
COST	\$1,223,800	\$1,236,703	\$1,187,890
RELATED BROAD OUTCOME:			
Strengthening good governance for more effective government			

Note: 2022: The total costing of supplying the output is \$1,322,369. However, entity revenue of \$98,569 from other third parties reduce the cost to Cabinet to \$1,223,800.

Note: 2023: The total costing of supplying the output is \$1,335,261. However, entity revenue of \$98,588 from other third parties reduce the cost to Cabinet to \$1,236,703.

IAS 2	Auditing Compliance with the Public Service Management Act		
DESCRIPTION To provide a service to the Portfolio of the Civil Service to help fulfill its obligations under Section 24 of the Public Service Management ACT (PSMA), undertaking periodic audits of personnel systems in civil service entities to establish the extent of compliance with this Act and the personnel regulations.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY - General PSMA compliance-based monitoring reports - Specific PSMA compliance-based reviews and / or investigations	12 1-3	12 1-3	N/A 2-4
QUALITY Compliance assignments conducted in accordance with annual service level agreement and established methodology and policies	100%	100%	100%
TIMELINESS Report prepared within established timelines.	90-100%	90-100%	90-100%
LOCATION Across the Cayman Islands	100%	100%	100%
COST	\$227,519	\$230,117	\$250,322
RELATED BROAD OUTCOME: Strengthening good governance for more effective government			

Note: 2022: The total costing of supplying the output is \$245,950. However, entity revenue of \$18,431 from other third parties reduces the cost to Cabinet to \$227,519.

Note: 2023: The total costing of supplying the output is \$248,559. However, entity revenue of \$18,442 from other third parties reduces the cost to Cabinet to \$230,117.

PCS 5	Management of Public Sector Reform		
DESCRIPTION Facilitation of Civil Service-wide reform initiatives and includes leading, monitoring and supporting the effective implementation of the Civil Service 5 Year Strategic Plan in the Leadership, Customer Service and Governance Goal areas.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY - Hours of programme delivery for 5-Year Strategic Plan - Number of Whole-of-Government change management projects supported	2,400-2,800 3-4	1,900-2,100 2-3	1,900-2,100 2-3
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 - Monitoring and support provided by qualified personnel	100% 100%	100% 100%	100% 100%
TIMELINESS - Advice provided within timeframes agreed with the Programme Sponsor - Projects delivered within timeframes agreed with Project Sponsor.	100% 100%	100% 100%	100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$546,562	\$630,702	\$620,441
RELATED BROAD OUTCOME: Strengthening good governance for more effective governance			

PCS 7	Management Advice and Support		
DESCRIPTION			
Provide advice and capability support to civil service entities in relation to public sector management issues, including strategic management, financial management, production management, management systems and Human Resource management.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
- Number of hours of advice and support provided. - Number of Department-specific interventions	1,900-2,100 4-6	1,900-2,100 5-6	1,900-2,100 3-5
QUALITY			
Advice provided by qualified and experienced advisors who have a good knowledge of the Cayman Islands public sector management system and the technical areas concerned.	100%	100%	100%
TIMELINESS			
Advice provided in accordance with a schedule agreed with the relevant client.	90-100%	90-100%	90-100%
LOCATION			
Grand Cayman and Cayman Brac	100%	100%	100%
COST			
	\$307,909	\$342,711	\$265,404
RELATED BROAD OUTCOME:			
Stable, effective and accountable government			

PCS 2	Strategic Human Resources Services		
DESCRIPTION			
The provision of strategic Human Resource (HR) Services to the Head of the Civil Service, including: • Implementation of HR reforms • Acting as the lead entity for the HR profession, facilitating and developing effective HR Practices • Developing PoCS as a center of expertise for an expanded suite of HR disciplines including; Strategic Workforce Planning, Talent Acquisition and Management and Employee Relations. • Development and dissemination of Personnel Circulars • Providing professional advice on the potential HR impacts and implications of Government proposals and initiatives and other developments within the civil service • Development and delivery of Civil Service wide programs (E.g. Emerging talent, second chances) • Delivery of the Annual Employee Engagement survey for the Civil Service • Implementation of Reward recommendations and management of corporate compensation and benefits and (E.g., Market Factors, Performance Incentives, Working Conditions)			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY • Number of surveys prepared and/or implemented • Number of HR meetings/forums held • Number of advisories on HR best practice documents issued • Civil Service wide programs implemented/HR processes re-engineered and improvements rolled out	1-2 10-20 1-5 1-2	1-2 10-20 1-5 1-2	1 10-20 1-5 1-2
QUALITY • Surveys conducted by qualified personnel • Circulars to be approved by Chief Officer prior to circulation	95-100% 95-100%	95-100% 95-100%	95-100% 95-100%
TIMELINESS • Survey to be completed upon agreed deadlines • Quarterly HR Meetings / Forums • Circulars on or before deadlines required • Programs developed/HR functions re-engineered by end of 2022 and 2023	95-100% 95-100% 95-100% 95-100%	95-100% 95-100% 95-100% 95-100%	95-100% 95-100% 95-100% 95-100%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$719,504	\$625,781	\$1,176,435
RELATED BROAD OUTCOMES: • Strengthening good governance for more effective government • Increase social justice in the workplace			

PCS 12	HR Management Systems, Data and Analytics		
DESCRIPTION - Monitoring trends and developments in HR matters across the service as a whole, including reports on service-wide trends and data - Management and development of the HR IT system as a tool to support the strategic decision-making capability of Government, including provision of user support and training - Provision of standard reports and management information relating to individual current and ex-employees that are held by the Portfolio of the Civil Service for payroll, benefits, pension and other business needs - Management of employee records including; - Ensuring system specification for electronic HR records meet data protection and records management requirements - Managing, maintaining and providing access to physical HR files, for those records that the Portfolio of the Civil Service is the data controller - Providing access to data held in legacy systems - Data input services on behalf of entities without access/capacity			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY - Number of reports - Number of HR-IT system projects to be completed - Number of agencies records maintained	50-75 25-30 90-100	50-75 25-30 90-100	50-75 25-30 90-100
QUALITY - 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. - HR-IT projects to be undertaken in consultation with relevant stake-holders - 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 HR systems reflects source information. - Requests for access to employee file by authorized persons to be met in accordance with FOI requirements	95-100% 95-100%	95-100% 95-100%	95-100% 95-100%
TIMELINESS - Information provision to be delivered in timeline agreed with requesting officer. - Payroll information to be entered in line with TSY deadlines. - Annual service-wide personnel statistical reports: report: by 30-June - HR-IT Development projects completed by agreed schedule.	95-100% 95-100% 100% 100%	95-100% 95-100% 100% 100%	95-100% 95-100% 100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$521,173	\$522,758	\$181,244
RELATED BROAD OUTCOME: Strengthen good governance for more effective government			

PCS 15	Civil Service College		
DESCRIPTION The Civil Service College will help provide professional development opportunities for lifelong learning by: - Giving access to educational opportunities that provide qualifications ranging from skills for life through to post graduate certification aimed at supporting their advancement and progression. - Developing world-class civil service leaders and managers to recognized international standards and support opportunities for continuous professional development. - Providing core competency development opportunities that allow every civil servant to continually upgrade their skills and abilities to meet the needs of Government and deliver professional services to the Cayman Islands.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY - Number of accredited courses delivered - Number of professional groupings supported - Number of frameworks - Special courses	100-150 5-9 2-3 80-100	125-175 5-9 2-3 90-100	60-80 5-9 2-3 30-45
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%	90-100% 100% 100%
TIMELINESS - Accredited courses delivered in line with agreed schedule - Special courses as approved by Director of CSC - Professional grouping strategies and programmes delivered	90-100% 90-100% 90-100%	90-100% 90-100% 90-100%	90-100% 90-100% 90-100%
LOCATION Grand Cayman and Cayman Brac (Little Cayman via online access)	90-100%	90-100%	90-100%
COST	\$1,094,314	\$1,138,866	\$978,019
RELATED BROAD OUTCOME: Strengthening good governance for more effective government			

PCS 19	HR Corporate Services		
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 - Provision of job evaluation services for SAGCs - 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	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY - Number of Job Descriptions evaluated - Number of hours of advice/information on job descriptions - Number of recruitment processes managed	300-350 350-400 25-40	300-350 350-400 25-40	250-300 300-400 25-35
QUALITY - Job evaluation process conducted in compliance with HAY standards - Advice and guidance to be based on best HR practice and compliant with the Public Service Management Law and the Personnel Regulations	100% 95-100%	100% 95-100%	100% 95-100%
TIMELINESS - Job Evaluation (including feedback) completed within 10 working days of receipt of Job Description meeting compliance standards - Work output and turnaround times to be as specified in our publications or as agreed with clients	95-100% 100%	95-100% 100%	95-100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$990,272	\$1,120,812	\$771,443
RELATED BROAD OUTCOMES: - Strengthen good governance for more effective government - Increase social justice in the workforce			

GOV 1	Management and Maintenance of Government House		
DESCRIPTION Management of Government House including: - Co-ordination of food preparation for Her Excellency and guests - Maintenance of Government House and grounds			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY - Numbers of guests served and catered to - Days of upkeep of house and grounds	2,500-3,000 365	3,000-3,500 365	3,500-4,000 365
QUALITY Meals served in line with internal rules	99-100%	99-100%	99-100%
TIMELINESS - Meals provided within specified periods - Maintenance of house and grounds - issues resolved within 1 - 3 weeks	95-100% 100%	95-100% 100%	95-100% 100%
LOCATION Government House, Grand Cayman	100%	100%	100%
COST	\$608,062	\$610,673	\$605,751
RELATED BROAD OUTCOME: Strengthen good governance for more effective government			

GOV 2	Coordination of Engagement Programme and Support for Governor		
DESCRIPTION Coordination of engagement programmes involving: - Co-ordination and supporting of functions at Government House - Coordinating and supporting the Governor’s attendance at local/overseas events - Travel to local/overseas events			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY - Number of invitations prepared and issued - Local/overseas events attended - Travel itineraries/plans	5,500-8,000 150-250 7-10	6,000-8,500 150-250 7-10	6,000-8,500 150-250 7-10
QUALITY - Refer to checklist and verified by the Executive Manager ensuring all details are correct and accurate for an event Her Excellency is attending - Ensure menu, set up and presentation are satisfactory to checklist	98-100% 95-100%	98-100% 95-100%	98-100% 95-100%
TIMELINESS - Invitations to be distributed 3 weeks prior to function date - Checklist completed one week prior to event - Travel checklist completed one week prior to events or within one day of last minute itinerary changes	95-100% 95-100% 95-100%	95-100% 95-100% 95-100%	95-100% 95-100% 95-100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$242,957	\$243,703	\$211,284
RELATED BROAD OUTCOME: Strengthen good governance for more effective government			

CNA 25	Records and Information Management		
DESCRIPTION - Development of standards, policies and guidance to ensure that best records and information management practices are in compliance with the National Archive and Public Records Law (2015 Revision). - Provision of records and information management training through support sessions to ensure that government agencies have the proper recordkeeping infrastructure in place. - Retrieval of semi-active records from the Government Records Centre, including a ‘Help-Desk’ service and Records Management Systems training. - Representation on Records Advisory Committee as prescribed by the National Archive and Public Records Law (2015 Revision).			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY - Number of government file requests processed. - Number of guidance papers produced. - Number of support sessions conducted. - Number of disposal schedules completed. - Number of meetings attended for Records Advisory Committee.	600-610 3-4 15-18 8-10 4-5	600-610 3-4 15-18 8-10 4-5	600-610 1-2 4-6 2-4 2-3
QUALITY - All records management tasks carried out in accordance with National Archive and Public Records Act (2015 Revision). - Guidance papers and disposal schedules reviewed by Director. - Support sessions conducted by qualified records management staff. - Meetings attended by qualified Archivist.	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS - File requests processed, Monday – Friday, 8:30a.m.-5:00p.m. - Guidance papers produced by December 2022. - Support sessions conducted as agreed with client. - Disposal schedules produced as scheduled or agreed with client. - Representation on Record Advisory Committee as agreed with meeting schedule.	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%
LOCATION Cayman Islands National Archive, #37 Archive Lane, George Town, Grand Cayman and Cayman Brac.	100%	100%	100%
COST	\$655,127	\$817,784	\$733,645
RELATED BROAD OUTCOME: Strengthen good governance for more effective government			

CNA 28	Archives and Preservation Management		
DESCRIPTION • Provide access to information and Historical Collections to members of the public. • Microfilming and digitisation of archives and vital records. • Acquisition of items for inclusion into the Historical Collections to ensure long-term preservation and accessibility to information. • Provide reproduction services of materials from the Historical Collections. • Promote greater historical awareness and widen access to information through outreach programmes			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY • Number of research inquiries answered. • Number of oral history interviews conducted. • Number of master images produced. • Number of photographic prints/scans produced. • Number of presentations delivered. • Number of meetings attended.	320-330 6-8 15,000-18,000 80-90 1-2 1-2	320-330 6-8 15,000-18,000 80-90 1-2 1-2	300-310 6-8 18,000-20,000 80-90 1-2 1-2
QUALITY • Research advice provided by qualified archive staff. • Oral history interviews conducted in accordance with CINA’s Oral History Collection procedures. • Master images produced in compliance with CINA’s microfilming and scanning protocols. • Photographic prints and scans produced in accordance with CINA’s operational procedures. • Outreach conducted and meetings attended by qualified archive staff.	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%
TIMELINESS • Research advice produced within 5 working days or as agreed with client. • Access to Historical Collections through CINA’s Reading Room, Monday to Friday, 9:00a.m. - 4:30p.m. • Oral History interviews conducted as agreed with client. • Master images and photographic prints produced Monday – Friday, 8:30a.m.-5:00p.m., or as agreed with client and dependent on complexity of order. • Presentations delivered as scheduled or agreed with client. • Representation on meetings as agreed with meetings scheduled.	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%
LOCATION • Cayman Islands National Archive, #37 Archive Lane, George Town, Grand Cayman and Cayman Brac.	100%	100%	100%
COST	\$751,334	\$750,988	\$693,775
RELATED BROAD OUTCOME: • Strengthening good governance for more effective government			

Note: 2022: The total costing of supplying the output is \$756,334. However, entity revenue of \$5,000 from other third parties reduces the cost to Cabinet to \$751,334.

Note: 2023: The total costing of supplying the output is \$755,992. However, entity revenue of \$5,004 from other third parties reduces the cost to Cabinet to \$750,988.

ELO 1	Maintenance of the Electoral Register		
DESCRIPTION			
- Maintenance of the electoral register including addition of eligible voters and deletion of deceased or ineligible voters - Production and distribution of quarterly revised and official list of Electors - Maintain readiness for a by-election or referendum			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
Number of electoral registers produced and distributed (4 revised and 4 Official).	8	8	8
QUALITY			
Registers provided are accurate to the information provided by registered voters and are in compliance with the Elections Law and Cayman Islands Constitutional Order (2009).	100%	100%	100%
TIMELINESS			
Registers produced Quarterly in accordance with the legislative deadlines.	100%	100%	100%
LOCATION			
Grand Cayman, Cayman Brac, Little Cayman, overseas.	100%	100%	100%
COST			
	\$518,523	\$533,312	\$387,635
RELATED BROAD OUTCOME:			
Strengthening good governance for more effective governance			

ELO 2	Planning and Execution of General Elections		
DESCRIPTION			
- Plan and execute a transparent well-run General Election in accordance with the Cayman Islands Constitutional Order and the Elections Law. - Work to ensure voters are accurately registered and know where and when to cast votes. - Work to ensure that candidates and parties are aware of and operate within the legislative provisions.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
Number of General Elections held	N/A	N/A	1
Monthly training exercises held	1	1	3
Monthly plans executed	1	1	6
QUALITY			
All registered voters, able to cast their vote within the prescribed time.	100%	100%	100%
Votes accurately counted and successful candidate returned as per the legislation.	100%	100%	100%
TIMELINESS			
Election held on the date and during the times prescribed in legislation.	100%	100%	100%
LOCATION			
Grand Cayman, Cayman Brac, Little Cayman, overseas.	100%	100%	100%
COST			
	\$152,849	\$152,849	\$1,374,036
RELATED BROAD OUTCOME:			
Strengthening good governance for more effective government			

COS 1	Support for Commissions		
DESCRIPTION Provision of administrative, research, policy, analytical, operational and strategic support to the Anti-Corruption Commission, the Civil Service Appeals Commission, the Commission for Standards in Public Life, the Constitutional Commission, the Human Rights Commission and the Judicial and Legal Services Commission. - Assist with the continued development and implementation of systems, policies, procedures and in defining the methodology through sound research in accordance with the constitutional and legislative mandates of each Commission. - Continue to address and handle public complaints and civil service appeals as applicable for each Commission. - Maintain the Register of Interests in accordance with the Standards in Public Life Law, 2014 when brought into effect. - Ensure compliance with all aspects of the Constitution and other relevant legislation such as the Public Service Management Law/Regulations. - Perform recruitment functions for Her Excellency the Governor for those posts listed in S.106(4) of the Cayman Islands Constitution Order (2009) (Judges of the Court of Appeal and Grand Court, Magistrates, Attorney General, Director of Public Prosecutions and any other legal post as prescribed by law). - Continue to develop, co-ordinate and implement PR strategies and educational initiatives relevant to each Commission. - Continue to provide advice to the public of matters related to the remit of each of the Commissions.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY - Number of Commissions supported - Number of meeting facilitated	6 32-45	6 32-45	6 32-45
QUALITY Work carried out by experienced staff.	100%	100%	100%
TIMELINESS Work carried out to timetable agreed with each commission.	100%	100%	100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$649,030	\$736,722	\$564,182
RELATED BROAD OUTCOME: Strengthening good governance for more effective government			

COS 2	Investigative Services for the Anti-Corruption Commission		
DESCRIPTION			
Provision of investigative services by one Senior Investigator, five Investigators and one Trainee Investigator investigating reports of alleged corruption as instructed by the Anti-Corruption Commission in accordance with the Anti-Corruption Law.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
- Number of Commissions supported - Number of meetings facilitated	1 50-120	1 50-120	1 N/A
QUALITY			
Work carried out by experienced staff.	100%	100%	100%
TIMELINESS			
Work carried out to timetable in accordance with the respective investigation.	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST			
	\$1,079,253	\$1,106,800	\$758,435
RELATED BROAD OUTCOMES:			
Strengthening good governance for more effective government			

DGO 1	Policy Advice and Strategic and Administrative Support Provided to the Deputy Governor			
DESCRIPTION				
- Provision of policy advice and strategic support to the Deputy Governor. - Provision of Personal Assistant to the Deputy Governor and general office administrative services. - Delivery of services to the public, including: Processing of applications and administration of pledges for British Overseas Territories Citizenship (BOTC) and Registration as a British Citizen; - Delivery of services to support official duties of Deputy Governor: Deportation and Exclusion Orders and Cabinet Permits; Official Government Liaison regarding Cuban Migrants; Repatriation of Caymanians stranded Overseas; Coordination of official visits and ceremonial occasions. - Provision of Secretariat Services to Boards and Committees on behalf of the Governor and Deputy Governor: Conditional Release Board; the Expungement Board; the Advisory Committee of the Prerogative of Mercy Board (ACPM); the CI Independent Prisons’ Monitoring Board; the Child Safeguarding Board; and the Audit and Risk Assurance Committee.				
MEASURES		2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY				
Number of hours spent on providing policy advice and strategic support to the Deputy Governor		3,500-4,000	4,000-4,500	1,600
Number of BOTC applications processed		500-700	500-700	1,000
Number of applications for Registration as a British Citizen processed		70-150	70-150	125
Number of Pledge ceremonies coordinated		40-50	40-50	30
Number of applications for Expungement processed		40-50	40-50	55
Number of Boards and Committees provided with Secretariat Services		6	6	6
Number of Deportation and Exclusion Orders and Cabinet Permits prepared		20-25	20-25	8
Number of hours of administrative support for Consular Matters, including the repatriation of Cuban Migrants and Caymanians stranded overseas.		50-60	50-60	New
QUALITY				
Policy advice, strategic support and secretariat services provided by suitably qualified and experienced personnel.		100%	100%	100%
All services to the public and on behalf of the Governor and Deputy Governor handled in accordance with the relevant laws		100%	100%	100%
All arrangements for repatriation of Cuban migrants made in accordance with the MOU between the Government of Cuba and the Cayman Islands Government.		100%	100%	100%
TIMELINESS				
Policy advice, strategic support and other services to the DG delivered in accordance with timelines agreed with the DG		95-100%	95-100%	95%
Services to the public delivered within timelines set by the Office of the DG		95-100%	95-100%	95-100%
Secretariat services delivered in line with timelines agreed with the DG and Board or Committee requirements and protocols		100%	100%	100%
All repatriations of Cuban migrants completed within timelines set within the Memorandum of Understanding between the Government of Cuba and the Cayman Islands Government		100%	100%	100%

LOCATION			
• Cayman Islands	100%	100%	100%
COST			
	\$859,200	\$1,099,207	\$577,198
RELATED BROAD OUTCOME:			
• Strengthening good governance for more effective government			

Note: 2022: The total costing of supplying the output is \$1,314,728. However, entity revenue of \$455,528 from other third parties reduces the cost to Cabinet to \$859,200.

Note: 2023: The total costing of supplying the output is \$1,554,735. However, entity revenue of \$455,528 from other third parties reduces the cost to Cabinet to \$1,099,207.

DGO 2	Strategic Project Support Services		
DESCRIPTION • Delivery of strategic project support services, by the Strategic Reforms Implementation Unit, to include: ○ Facilitation of project-related training for public servants, to build business case development and project governance and management skills ○ Development of best-practice methodologies, tools and templates ○ Guidance and support to project sponsors and teams ○ Delivery of strategic projects on behalf of the DG ○ Programme and project management support for the implementation of the Child Safeguarding and National Anti-Gang Strategy and Plan ○ Advice and strategic support to the DG, in relation to capability-building across the civil service to support transformational change			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY • Number of hours of strategic project support services • Number of training courses facilitated	5,000-5,500 8-10	5,000-5,500 8-10	5,000 8
QUALITY • Project advice, support and delivery provided by qualified SRIU personnel. • Advice approved by Chief Advisor prior to submission to the Deputy Governor. • Training delivered by individuals with relevant qualifications and experience.	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS • Delivery of services within agreed timelines. • Training courses facilitated in line with agreed schedule.	100% 100%	100% 100%	100% 100%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$891,572	\$909,167	\$931,664
RELATED BROAD OUTCOME: • Strengthening good governance for more effective government			

ESA 4	Reports on educational standards and education related matters		
DESCRIPTION The provision of services to inspect and report on standards in *educational institutions in the Cayman Islands through • Annual reporting • Updating and continuous alignment of the inspection tools to international standards • Inspection tools familiarization training (Framework, Handbook, Judgment Analysis Record, Report, Data capture) • Educational inspections (Full, Quality Assurance, Follow-through, Focused – thematic) • Reporting on individual educational inspections			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY • Number of annual reports • Number of new tools or updates • Number of training plans • Number of education inspections • Number of education inspection reports	2 1-3 1-3 28-32 28-32	1 1-3 1-3 28-32 28-32	1 N/A 2 31 26
QUALITY • Implemented by appropriately qualified and experienced inspectors • All inspections follow the inspection handbook and utilize the current inspection framework. • Training provided by appropriate facilitators and rated 80% good or better on participant feedback. • Reports follow the required writing guide and template • Tools meet the international standards	100% 100% 100% 100% 80%	100% 100% 100% 100% 80%	100% 100% 100% 100% 80%
TIMELINESS • Inspections comply with ministerial guidance (2 years) • Reports completed within the agreed timeframe • Training sessions completed within the training plan schedule	80% 80% 80%	80% 80% 80%	80% 80% 80%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$1,132,391	\$1,137,275	\$1,066,351
RELATED BROAD OUTCOME: • Improving education to promote lifelong learning and greater economic mobility			



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 Act (2020 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 Act (2020 Revision).

To the best of my knowledge the statements are:

- a. Complete and reliable;
- b. Fairly reflect the forecast financial position as at 31 December 2022 and 31 December 2023 and performance for the years ending 31 December 2022 and 31 December 2023; and
- c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Act (2020 Revision)).

Gloria McField – Nixon, JP
Chief Officer

Portfolio of the Civil Service

31 December 2021

This Page is Intentionally Left Blank

FINANCIAL STATEMENTS

FOR THE 2022 FINANCIAL YEAR ENDING 31 DECEMBER 2022
AND THE 2023 FINANCIAL YEAR ENDING 31 DECEMBER 2023

This Page is Intentionally Left Blank

PORTFOLIO OF THE CIVIL SERVICE
STATEMENT OF ACCOUNTING POLICIES
FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

General Accounting Policies

Reporting entity

These forecast financial statements are for the *Portfolio of the Civil Service*.

Basis of preparation

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

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

Reporting Period

The reporting period is the period ending 31 December 2022 and 2023.

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.

PORTFOLIO OF THE CIVIL SERVICE

STATEMENT OF ACCOUNTING POLICIES (CONTINUED)

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

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

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

Computer Hardware and Software

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

Liabilities

Accounts Payable

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

Provisions

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

Employee entitlements

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

PORTFOLIO OF THE CIVIL SERVICE
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2022 AND 31 DECEMBER 2023

12-Month Forecast 2021	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2022	12-Month Budget 2023
	Current Assets			
5,590,553	Cash and cash equivalents	1	7,396,499	9,365,371
-	Marketable securities and deposits			
4,855,605	Trade receivables	2	4,758,493	4,758,493
129,304	Other receivables	2	129,304	129,304
36,565	Inventories	3	36,565	36,565
-	Investments	4	-	-
37,182	Prepayments	5	37,182	37,182
10,649,209	Total Current Assets		12,358,043	14,326,915
	Non-Current Assets			
-	Trade receivables	2	97,112	97,112
-	Other receivables	2	-	-
-	Inventories	3	-	-
-	Investments	4	-	-
-	Prepayments	5	-	-
536,200	Intangible Assets	6	715,639	639,418
774,773	Property, plant and equipment	6	967,587	848,506
1,310,973	Total Non-Current Assets		1,780,338	1,585,036
11,960,182	Total Assets		14,138,381	15,911,951
	Current Liabilities			
41,362	Trade payables	7	41,362	41,362
661,513	Other payables and accruals	7	661,513	661,513
219,958	Unearned revenue	8	219,958	219,958
434,814	Employee entitlements	9	434,814	434,814
8,600,665	Repayment of surplus		10,044,704	11,565,434
9,958,311	Total Current Liabilities		11,402,350	12,923,080
	Non-Current Liabilities			
-	Trade payables	7	-	-
-	Other payables and accruals	7	-	-
-	Unearned revenue	8	-	-
-	Employee entitlements	9	-	-
-	Total Non-Current Liabilities		-	-
9,958,311	Total Liabilities		11,402,350	12,923,080
2,001,870	Net Assets		2,736,030	2,988,870
	NET WORTH			
3,102,358	Contributed capital		3,836,518	4,089,358
-	Other Reserves		-	-
397,970	Revaluation reserve		397,970	397,970
(1,498,458)	Accumulated surpluses/(deficits)		(1,498,458)	(1,498,458)
2,001,870	Total Net Worth		2,736,030	2,988,870

PORTFOLIO OF THE CIVIL SERVICE

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

12-Month Forecast 2021	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2022	12-Month Budget 2023
	Revenue			
17,590,042	Sale of goods and services	10	19,418,145	20,425,600
-	Investment revenue	11	-	-
-	Donations	12	-	-
3,000	Other revenue		-	-
17,593,042	Total Revenue		19,418,145	20,425,600
	Expenses			
12,165,087	Personnel costs	13	13,499,716	14,460,432
4,416,292	Supplies and consumables	14	4,081,042	3,964,856
135,913	Depreciation & Amortisation	6	361,907	448,142
-	Impairment of property, plant and equipment	6	-	-
-	Impairment of inventory	3	-	-
28,000	Litigation costs	15	31,000	31,000
-	Other expenses		-	-
1,370	Other Gains and Losses	16	440	440
16,746,662	Total Expenses		17,974,106	18,904,870
846,380	Surplus or (Deficit) for the period		1,444,039	1,520,730

PORTFOLIO OF THE CIVIL SERVICE

STATEMENT OF CASH FLOWS

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

12-Month Forecast 2021	CASH FLOW STATEMENT	Note	12-Month Budget 2022	12-Month Budget 2023
	CASH FLOWS FROM OPERATING ACTIVITIES			
	<i>Receipts</i>			
15,504,907	Outputs to Cabinet		15,713,930	16,627,580
-	Outputs to other government agencies		-	-
1,972,885	Sale of goods and services - third party		3,584,965	3,678,770
-	Interest received		-	-
-	Donations / Grants		-	-
115,250	Other receipts		119,250	119,250
	<i>Payments</i>			
(12,165,087)	Personnel costs		(13,499,716)	(14,460,432)
(4,416,292)	Supplies and consumables		(4,081,042)	(3,964,856)
-	Interest paid		-	-
(27,470)	Other payments		(31,440)	(31,440)
984,193	Net cash flows from operating activities		1,805,946	1,968,872
	CASH FLOWS FROM INVESTING ACTIVITIES			
(450,244)	Purchase of property, plant and equipment		(734,160)	(252,840)
-	Proceeds from sale of property, plant and equipment		-	-
(450,244)	Net cash flows from investing activities		(734,160)	(252,840)
	CASH FLOWS FROM FINANCING ACTIVITIES			
450,244	Equity Investment from Org 40		734,160	252,840
(2,246,380)	Repayment of Surplus to Org 40		-	-
(1,796,137)	Net cash flows from financing activities		734,160	252,840
(1,262,187)	Net increase/(decrease) in cash and cash equivalents		1,805,946	1,968,872
6,852,740	Cash and cash equivalents at beginning of period		5,590,553	7,396,499
5,590,553	Cash and cash equivalents at end of period	1	7,396,499	9,365,371

PORTFOLIO OF THE CIVIL SERVICE

STATEMENT OF CHANGES IN NET WORTH

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2020 brought forward	2,647,900	397,970	-	3,045,870
Prior Year Adjustments				
Changes in accounting policy	-	-	-	-
Accounting Errors	-	-	(98,458)	(98,458)
Restated balance 31 December 2020	2,647,900	397,970	(98,458)	2,947,412
Changes in net worth for 2021				
Gain/(loss) on property revaluation	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-
Exchange differences on translating foreign operations	-	-	-	-
Equity Investment from Cabinet	450,244	-	-	450,244
Capital withdrawals by Cabinet	4,214	-	(1,400,000)	(1,395,786)
Dividends payable to Cabinet	-	-	(846,380)	(846,380)
Net revenue / expenses recognised directly in net worth	454,458	-	(2,246,380)	(1,791,923)
Surplus/(deficit)for the period 2021			846,380	846,380
Total recognised revenues and expenses for the period	454,458	-	(1,400,000)	(945,542)
Balance at 31 December 2021 carried forward	3,102,358	397,970	(1,498,458)	2,001,870

	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2021 brought forward	3,102,358	397,970	(1,498,458)	2,001,870
Prior Year Adjustments				
Changes in accounting policy	-	-	-	-
Accounting Errors	-	-	-	-
Restated balance 31 December 2021	3,102,358	397,970	(1,498,458)	2,001,870
Changes in net worth for 2022				
Gain/(loss) on property revaluation	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-
Exchange differences on translating foreign operations	-	-	-	-
Equity Investment from Cabinet	734,160	-	-	734,160
Capital withdrawals by Cabinet	-	-	-	-
Dividends payable to Cabinet	-	-	(1,444,039)	(1,444,039)
Net revenue / expenses recognised directly in net worth	734,160	-	(1,444,039)	(709,879)
Surplus/(deficit)for the period 2022			1,444,039	1,444,039
Total recognised revenues and expenses for the period	734,160	-	-	734,160
Balance at 31 December 2022 carried forward	3,836,518	397,970	(1,498,458)	2,736,030

PORTFOLIO OF THE CIVIL SERVICE

STATEMENT OF CHANGES IN NET WORTH (CONTINUED)

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2022 brought forward	3,836,518	397,970	(1,498,458)	2,736,030
Prior Year Adjustments				
Changes in accounting policy	-	-	-	-
Accounting Errors	-	-	-	-
Restated balance 31 December 2022	3,836,518	397,970	(1,498,458)	2,736,030
Changes in net worth for 2023				
Gain/(loss) on property revaluation	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-
Equity Investment from Cabinet	252,840	-	-	252,840
Capital withdrawals by Cabinet	-	-	(1,520,730)	(1,520,730)
Net revenue / expenses recognised directly in net worth	252,840	-	(1,520,730)	(1,267,890)
Surplus/(deficit)for the period 2023			1,520,730	1,520,730
Total recognised revenues and expenses for the period	252,840	-	-	252,840
Balance at 31 December 2023	4,089,358	397,970	(1,498,458)	2,988,870

PORTFOLIO OF THE CIVIL SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 1: CASH AND CASH EQUIVALENTS

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
2,000	Cash on hand (IRIS Confirmation Account/Petty Cash)	2,000	2,000
30,512	Cash in transit (IRIS Remittance Account)	30,512	30,512
5,194,488	CI\$ Operational Current Account held at Royal Bank of Canada	7,000,434	8,969,306
323,764	US\$ Operational Current Account held at Royal Bank of Canada	323,764	323,764
39,789	Payroll Current Account held at Royal Bank of Canada	39,789	39,789
5,590,553	TOTAL	7,396,499	9,365,371

NOTE 2: TRADE AND OTHER RECEIVABLES

12-Month Forecast 2021	Trade Receivables	12-Month Budget 2022	12-Month Budget 2023
145,610	Sale of goods and services	145,610	145,610
4,677,020	Outputs to Cabinet	4,677,020	4,677,020
32,975	Outputs to other government agencies	32,975	32,975
4,855,605	Total trade receivables	4,855,605	4,855,605

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
	Current		
4,467,157	Past due 1-30 days	4,637,103	4,637,103
242,780	Past due 31-60 days	-	-
145,668	Past due 61-90 days	-	-
-	Past due 90 and above	121,390	121,390
	Non-Current		
-	Past due 1 year and above	97,112	97,112
4,855,605	Total	4,855,605	4,855,605

12-Month Forecast 2021	Other Receivables	12-Month Budget 2022	12-Month Budget 2023
12,831	Advances (salary, Official Travel, etc)	12,831	12,831
1,970	Dishonoured cheques	1,970	1,970
114,502	Other	114,502	114,502
129,304	Total other receivables	129,304	129,304

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
	Current		
129,304	Past due 1-30 days	129,304	129,304
129,304	Total	129,304	129,304

PORTFOLIO OF THE CIVIL SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 3: INVENTORIES

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
36,565	Inventory held for use in the provision of goods and services	36,565	36,565
36,565	TOTAL INVENTORIES	36,565	36,565

NOTE 5: PREPAYMENTS

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
37,182	Accrued Prepayments	37,182	37,182
37,182	Total	37,182	37,182

NOTE 6: PROPERTY, PLANT AND EQUIPMENT

COST OF PROPERTY, PLANT AND EQUIPMENT

	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Infrastructure	Motor Vehicles	Assets under construction or development	Total
Balance as at 1 January 2021	628,476	593,198	44,027	446,907	361,037	556,358	35,259	241,342	4,948	2,911,551
Additions	-	-	-	-	50,000	-	-	-	-	50,000
Disposals and Derecognition	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-
Transfers	(160,999)	(18,493)	178,306	(75,014)	38,555	(110,958)	(13,314)	(36,170)	(17,959)	(216,045)
Balance as at 31 December 2021	467,477	574,705	222,333	371,893	449,592	445,400	21,945	205,172	(13,011)	2,745,506

	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Infrastructure	Motor Vehicles	Assets under construction or development	Total
Balance as at 1 January 2022	467,477	574,705	222,333	371,893	449,592	445,400	21,945	205,172	(13,011)	2,745,506
Additions	65,000	55,000	40,000	75,000	99,160	-	-	100,000	-	434,160
Disposals and Derecognition	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2022	532,477	629,705	262,333	446,893	548,752	445,400	21,945	305,172	(13,011)	3,179,666

	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Infrastructure	Motor Vehicles	Assets under construction or development	Total
Balance as at 1 January 2023	532,477	629,705	262,333	446,893	548,752	445,400	21,945	305,172	(13,011)	3,179,666
Additions	-	40,000	-	-	106,000	-	-	-	-	146,000
Disposals and Derecognition	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2023	532,477	669,705	262,333	446,893	654,752	445,400	21,945	305,172	(13,011)	3,325,666

PORTFOLIO OF THE CIVIL SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 6: PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Infrastructure	Motor Vehicles	Assets under construction or development	Total
Balance as at 1 January 2021	574,343	130,038	9,106	301,469	291,352	456,043	28,139	186,563	-	1,977,054
Transfers	(118,772)	(2,618)	178,306	(71,831)	25,548	(73,302)	(7,540)	(26,525)	-	(96,734)
Impairment Reserve 2021 (closing balance)	-	-	-	-	-	-	-	-	-	-
Depreciation Expense 2021	2,112	25,000	-	17,330	30,520	4,932	-	10,520	-	90,413
Eliminate on Disposal or Derecognition 2021	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2021	457,683	152,420	187,412	246,968	347,419	387,673	20,599	170,559	-	1,970,733

	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Infrastructure	Motor Vehicles	Assets under construction or development	Total
Balance as at 1 January 2022	457,683	152,420	187,412	246,968	347,419	387,673	20,599	170,559	-	1,970,733
Transfers	-	-	-	-	-	-	-	-	-	-
Impairment change 2022	-	-	-	-	-	-	-	-	-	-
Depreciation Expense 2022	2,684	34,583	7,613	37,752	88,014	23,489	-	47,211	-	241,346
Eliminate on Disposal or Derecognition 2022	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2022	460,367	187,003	195,025	284,720	435,434	411,162	20,599	217,770	-	2,212,079

	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Infrastructure	Motor Vehicles	Assets under construction or development	Total
Balance as at 1 January 2023	460,367	187,003	195,025	284,720	435,434	411,162	20,599	217,770	-	2,212,079
Transfers	-	-	-	-	-	-	-	-	-	-
Impairment change 2023	-	-	-	-	-	-	-	-	-	-
Depreciation Expense 2023	2,684	37,917	7,013	38,141	108,627	23,489	-	47,211	-	265,081
Eliminate on Disposal or Derecognition 2023	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2023	463,052	224,920	202,038	322,860	544,061	434,650	20,599	264,981	-	2,477,160

Net Book value 31 December 2021	9,794	422,284	34,921	124,925	102,173	57,727	1,347	34,613	(13,011)	774,773
---------------------------------	-------	---------	--------	---------	---------	--------	-------	--------	----------	---------

Net Book value 31 December 2022	72,110	442,701	67,308	162,173	113,318	34,238	1,347	87,402	(13,011)	967,587
---------------------------------	--------	---------	--------	---------	---------	--------	-------	--------	----------	---------

Net Book value 31 December 2023	69,426	444,785	60,295	124,032	110,691	10,750	1,347	40,191	(13,011)	848,506
---------------------------------	--------	---------	--------	---------	---------	--------	-------	--------	----------	---------

NOTE 6: INTANGIBLE ASSETS

COST OF INTANGIBLE ASSETS

	Computer Software	Total
Balance as at 1 January 2021	234,917	234,917
Additions	400,244	400,244
Disposals and Derecognition	-	-
Revaluation	-	-
Transfers	37,753	37,753
Balance as at 31 December 2021	672,913	672,913

	Computer Software	Total
Balance as at 1 January 2022	672,913	672,913
Additions	300,000	300,000
Disposals and Derecognition	-	-
Revaluation	-	-
Transfers	-	-
Balance as at 31 December 2022	972,913	972,913

PORTFOLIO OF THE CIVIL SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 6: INTANGIBLE ASSETS (CONTINUED)

COST OF INTANGIBLE ASSETS

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2023	972,913	972,913
Additions	106,840	106,840
Disposals and Derecognition	-	-
Revaluation	-	-
Transfers	-	-
Balance as at 31 December 2023	1,079,753	1,079,753

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2021	53,460	53,460
Transfers	37,753	37,753
Impairment Reserve 2021 (closing balance)	-	-
Depreciation Expense 2021	45,500	45,500
Eliminate on Disposal or Derecognition 2021	-	-
Balance as at 31 December 2021	136,713	136,713

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2022	136,713	136,713
Transfers	-	-
Impairment change 2022	-	-
Depreciation Expense 2022	120,561	120,561
Eliminate on Disposal or Derecognition 2022	-	-
Balance as at 31 December 2022	257,274	257,274

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2023	257,274	257,274
Transfers	-	-
Impairment change 2023	-	-
Depreciation Expense 2023	183,061	183,061
Eliminate on Disposal or Derecognition 2023	-	-
Balance as at 31 December 2023	440,335	440,335

PORTFOLIO OF THE CIVIL SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 6: INTANGIBLE ASSETS (CONTINUED)

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

Net Book value 31 December 2021	536,200	536,200
Net Book value 31 December 2022	715,639	715,639
Net Book value 31 December 2023	639,418	639,418

NOTE 7: TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
41,362	Creditors	41,362	41,362
1,124	Payroll Deductions	1,124	1,124
605,350	Accrued Expenses	605,350	605,350
55,039	Other payables	55,039	55,039
702,875	Total trade payables other payables and accruals	702,875	702,875

NOTE 8: UNEARNED REVENUE

12-Month Forecast 2021	Details	12-Month Budget 2022	12-Month Budget 2023
219,958	Other unearned revenue	219,958	219,958
219,958	Total unearned revenue	219,958	219,958

NOTE 9: EMPLOYEE ENTITLEMENTS

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
23,818	Annual Leave	23,818	23,818
296,915	Retirement and long service leave	296,915	296,915
576	Accrued salaries	576	576
113,505	Pension	113,505	113,505
434,814	Total current portion	434,814	434,814
434,814	Total employee entitlements	434,814	434,814

PORTFOLIO OF THE CIVIL SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 10: SALE OF GOODS AND SERVICES

12-Month Forecast 2021	Revenue type	12-Month Budget 2022	12-Month Budget 2023
15,504,907	Outputs to Cabinet	15,713,930	16,627,580
1,967,885	Fees and charges	3,579,965	3,673,766
5,000	General sales	5,000	5,004
112,250	Other	119,250	119,250
17,590,042	Total sales of goods and services	19,418,145	20,425,600
	Fees and Charges		
1,197,753	Authentication and Apostille of Documents Fees	2,467,371	2,541,392
441,446	Naturalisation and Registration Fees	453,278	453,278
317,977	Passport Fees	655,033	674,684
10,709	Special Marriage License Application Fee	4,283	4,412
1,967,885	Fees & Charges	3,579,965	3,673,766
	General Sales		
5,000	Miscellaneous Sales	5,000	5,004
5,000	Total General Sales	5,000	5,004
	Other Goods & Services Revenue		
	Goods & Services Revenue		
110,000	Internal Audit Service Fees	117,000	117,000
2,250	Miscellaneous Receipts	2,250	2,250
112,250		119,250	119,250
	Sales of Outputs to Cabinet		
15,504,907	Sales of Outputs to Cabinet	15,713,930	16,627,580
15,504,907	Total Sales of Outputs to Cabinet	15,713,930	16,627,580
17,590,042	Total Goods and Services	19,418,145	20,425,600

NOTE 13: PERSONNEL COSTS

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
10,010,531	Salaries, wages and allowances	10,784,629	11,464,965
1,561,946	Health care	2,072,414	2,317,365
511,676	Pension	569,843	604,773
5,500	Leave	9,100	9,100
75,434	Other personnel related costs	63,730	64,230
12,165,087	Total Personnel Costs	13,499,716	14,460,432

PORTFOLIO OF THE CIVIL SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 14: SUPPLIES AND CONSUMABLES

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
610,532	Supplies and Materials	380,088	361,657
2,445,874	Purchase of services	2,209,497	2,105,073
592,639	Lease of Property and Equipment	629,748	629,748
279,900	Utilities	331,274	331,406
1,800	General Insurance	1,800	1,800
63,204	Interdepartmental expenses	65,020	65,020
164,854	Travel and Subsistence	135,186	138,186
245,004	Recruitment and Training	326,818	330,355
12,486	Other	1,611	1,611
4,416,292	Total Supplies & consumables	4,081,042	3,964,856

NOTE 15: LITIGATION COST

12-Month Forecast 2021	Litigation Costs	12-Month Budget 2022	12-Month Budget 2023
28,000	Legal Fees	31,000	31,000
28,000	Total Litigation cost	31,000	31,000

NOTE 16: GAINS / (LOSSES)

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
1,370	Net (gain) / loss on foreign exchange Transactions	440	440
1,370	Total gains/ (losses)	440	440

NOTE 18: RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/ (DEFICIT)

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
846,380	Surplus/(deficit) from ordinary activities	1,444,039	1,520,730
	Non-cash movements		
135,913	Depreciation expense	361,907	448,142
	Changes in current assets and liabilities:		
(151,888)	(Increase)/decrease in receivables - Other Government agencies	-	-
830,405	Net cash flows from operating activities	1,805,946	1,968,872

PORTFOLIO OF LEGAL AFFAIRS

BUDGET STATEMENTS

FOR THE 2022 FINANCIAL YEAR ENDING 31 DECEMBER 2022

AND THE 2023 FINANCIAL YEAR ENDING 31 DECEMBER 2023

PREPARED IN ACCORDANCE OF SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE ACT (2020 REVISION)

This Page is Intentionally Left Blank

CONTENT

STATEMENTS: STATEMENT OF MINISTER/ CHIEF OFFICER

PART A: OWNERSHIP PERFORMANCE

1. NATURE AND SCOPE OF ACTIVITIES
2. STRATEGIC OWNERSHIP GOALS
3. OWNERSHIP PERFORMANCE TARGETS
4. EQUITY INVESTMENTS AND WITHDRAWALS

PART B: OUTPUT PERFORMANCE

5. OUTPUTS TO BE DELIVERED

APPENDIX: FORECAST FINANCIAL STATEMENTS

This Page is Intentionally Left Blank

STATEMENT OF THE ATTORNEY GENERAL

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2022 and 2023 financial years.



Honourable Samuel Bulgin, QC, JP
Attorney General

Portfolio of Legal Affairs

31 December 2021

STATEMENT OF THE CHIEF OFFICER

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

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



Reshma Sharma, QC
Solicitor General and Chief Officer

Portfolio of Legal Affairs

31 December 2021

This Page is Intentionally Left Blank

PART A

OWNERSHIP PERFORMANCE

This Page is Intentionally Left Blank

1. NATURE AND SCOPE OF ACTIVITIES

Nature of Activities

The provision of legal services more particularly set out below.

Scope of Activities

The Portfolio's scope of activities involves:

- The provision of legal advice to the Government, government agencies and statutory authorities;
- Acting on behalf of Government, government agencies and statutory authorities in civil litigation and tribunal proceedings
- Drafting of legislation
- The provision of legal education and training
- Provision of financial intelligence and AML/CFT services to the Attorney General
- Law revision services
- Law reform services

Customers and Location of Activities

Customer for all activities is the Attorney General, government agencies, statutory authorities and the general public (save in respect of legal advice and representation which is not provided to the general public). All services located in the Cayman Islands.

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the Portfolio of Legal Affairs in the 2022 and 2023 financial years are as follows:

- Ensuring optimum use of Government resources so that the delivery of services is effective and efficient
- Ensuring that the Portfolio continues to be adequately staffed with competent and qualified staff
- Provision of appropriate training to ensure the continuing education and development of staff
- Provision of optimum legal services to the Government and Government entities
- Ongoing training of articulated clerks
- Training of administrative and support staff to meet the needs of the organization
- Development of and maintaining appropriate legal research tools and databases
- The maintenance of equipment conducive to the production of the Portfolio's outputs

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for the Portfolio of Legal Affairs for the years ending 31 December 2022 and 31 December 2023 are as follows:

	2022 1 Jan to 31 Dec 2022 \$000's	2023 1 Jan to 31 Dec 2023 \$000's	2021 12-Month Forecast \$000's
REVENUE FROM CABINET	9,207	9,307	8,134
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	-	-	-
REVENUE FROM OTHERS	514	514	516
OPERATING EXPENSES	9,721	9,821	8,750
OPERATING SURPLUS/DEFICIT	-	-	-
NET WORTH	2,837	2,879	2,690
CASH FLOWS FROM OPERATING ACTIVITIES	227	221	456
CASH FLOWS FROM INVESTING ACTIVITIES	(217)	(112)	(132)
CASH FLOWS FROM FINANCING ACTIVITIES	147	42	(2,294)
CHANGE IN CASH BALANCES	157	151	(1,970)

FINANCIAL PERFORMANCE RATIO	2022 1 Jan to 31 Dec 2022 %	2023 1 Jan to 31 Dec 2023 %	2021 12-Month Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	6:1	7:1	6:1
TOTAL ASSETS : TOTAL LIABILITIES	8:1	8:1	8:1

MAINTENANCE OF CAPABILITY

	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	78	78	72
STAFF TURNOVER (%)			
MANAGERS	-	12.5%	-
PROFESSIONAL AND TECHNICAL STAFF	10%	10%	10%
CLERICAL AND LABOURER STAFF	40%	40%	40%
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
MANAGERS	18 Years	10 Years	17 Years
PROFESSIONAL AND TECHNICAL STAFF	6.2 Years	6.2 Years	6.2 Years
CLERICAL AND LABOURER STAFF	6.5 Years	6.5 Years	6.5 Years
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	NONE	NONE	NONE

	2022 1 Jan to 31 Dec 2022 \$000's	2023 1 Jan to 31 Dec 2023 \$000's	2021 12-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	3,236	3,278	3,089
ASSET REPLACEMENTS : TOTAL ASSETS	0.06:1	0.03:1	0.07:1
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	0.39:1	0.31:1	0.45:1
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	1.12:1	2.06:1	1.64:1
CHANGES TO ASSET MANAGEMENT POLICIES	NONE	NONE	NONE

	2022 1 Jan to 31 Dec 2022 \$000's	2023 1 Jan to 31 Dec 2023 \$000's	2021 12-Month Forecast \$000's
MAJOR <u>NEW</u> CAPITAL EXPENDITURE PROJECTS			
NONE	-	-	-
TOTAL	NIL	NIL	NIL

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2021	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Loss or destruction of files	Reduced risk partially by implementing electronic case file management system.	Improved Alternative Storage. Continue with implementation of electronic case file management system.	Unknown
Loss of staff	Unchanged	Consider incentives to encourage staff retention such as provision of training opportunities; salary reform (within CIG permitted parameters and whether by monetary or non-monetary means in accordance with any CIG policies for same) to minimise salary disparity as between public and private sector.	Unknown

4. EQUITY INVESTMENTS AND WITHDRAWALS

	2022 1 Jan to 31 Dec 2022 \$000's	2023 1 Jan to 31 Dec 2023 \$000's	2021 12-Month Forecast \$000's
EQUITY MOVEMENT			
EQUITY INVESTMENT FROM CABINET IN TO THE PORTFOLIO OF LEGAL AFFAIRS	147	42	44
TOTAL	147	42	44

PART B

OUTPUT PERFORMANCE

This Page is Intentionally Left Blank

5. OUTPUTS TO BE DELIVERED

PLG 2	Drafting of Legislation and Regulations		
DESCRIPTION			
- Drafting principal and subsidiary legislation for the Government. - Advising government entitles on legislation during the legislative process			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY	150-200	150-200	150-200
Number of legislative proposals received by the Legislative Drafting Department			
QUALITY	100%	100%	100%
Percentage of legislative proposals that were implemented by the drafting of Bills, regulations, orders and notices			
Work undertaken by qualified and experienced legal drafters	100%	100%	100%
TIMELINESS	100%	100%	100%
Percentage of Bills, regulations, orders and notices in respect of which drafting instructions were received by the Legislative Drafting Department and which were drafted.			
LOCATION	100%	100%	100%
Grand Cayman			
COST	\$910,831	\$921,355	\$856,159
RELATED BROAD OUTCOMES:			
- Strengthening good governance for more effective government - Increasing social justice in the workforce			

PLG 16	Legal Advice and Representation in Civil Matters		
DESCRIPTION - Provision of legal advice in civil matters to Government Ministries and Departments, the Governor’s Office, Cabinet and statutory authorities - Legal representation on behalf of Government Ministries and Departments, Cabinet and statutory authorities in civil litigation and tribunal proceedings			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY - Number of requests for legal advice actioned - Number of civil litigation cases and tribunal proceedings in which Crown Counsel have represented the Cayman Islands Government and/or statutory authorities	540-580 60-75	550-590 70-80	490-520 50-70
QUALITY Legal advice and representation provided by qualified Crown Counsel and Attorneys	100%	100%	100%
TIMELINESS - Legal advice is generally provided within 14 days from date of receipt of request. However, the response time may vary according to the urgency or complexity of a request and the time-frame within which any client instructions are provided - Representation is provided on an ongoing basis and in accordance with timelines specified in the Grand Court Rules, Court of Appeal Rules and applicable laws	100% 100%	100% 100%	100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$2,510,176	\$2,528,032	\$2,042,768
RELATED BROAD OUTCOME: Strengthening good governance for more effective government.			

PLG 20	Ministerial Servicing and Policy Advice for the Attorney General		
DESCRIPTION Provision of Ministerial Services to support the Attorney General including, law revision and policy advice. Provision of anti-money laundering and combatting the financing of terrorism (AML/CFT) Policy Advice to the Attorney General. Oversee and coordinate the development of integrated policies and their implementation through the Anti-Money Laundering Steering Group (AMLSG), including • Providing the Cayman Islands responses to international AML/CFT developments for approval by the AMLSG: • Providing advice and guidance to the Attorney General, AMLSG, and Cabinet on issues relating to AML/CFT policy; and preparing initial drafts of Cabinet Papers and Notes for the Attorney General’s review.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY • AML/CFT research and policy advice • Coordinate ML/TF Risk Assessment Reports and Strategy • ML/TF Action Plan • Cabinet Papers to update AML/CFT laws and enforceable means • Drafting instructions for changes to relevant AML/CFT laws and regulations • Coordination of the response to Mutual Evaluation Questionnaire, Post Observation Report, or Follow-up Report • Response to FATF and CFATF surveys and questionnaires • Outreach to Industry Associations • Reports to AMLSG and other bodies/agencies (National Coordination Team)	3 N/A 1 4 4 2 6 3 5-8	3 N/A 1 4 4 2 6 3 N/A	2 2 1 4 4 3 7 3 8-12
QUALITY • Advice provided by competent professionals • ML/TF Risk Assessment Reports and Strategy approved by AMLSG and Cabinet with minimal changes • ML/TF Action Plan approved by AMLSG and Cabinet, minimal changes • Cabinet Papers approved with minimal changes • Drafting instructions clear and concise • Concise responses to ME Questionnaire, Post Observation Report, or Follow-up Report • Surveys and questionnaires require no further clarification • Industry Associations engagement and feedback	95-100% 95-100% 95-100% 95-100% 95-100% 95-100% 95-100% 90-100%	95-100% 95-100% 95-100% 95-100% 95-100% 95-100% 95-100% 95-100% 90-100%	95-100% 95-100% 95-100% 95-100% 95-100% 95-100% 95-100% 95-100% 90-100%

TIMELINESS			
• Work and other services provided on an ongoing basis and in a timely manner	100%	100%	100%
• Risk Assessment Reports and Strategy completed by the end of the calendar year	100%	100%	100%
• Action Plan completed by the end of the calendar year	100%	100%	100%
• Cabinet Papers completed within the calendar year	100%	100%	100%
• Drafting instructions completed within the calendar year	100%	100%	100%
• Questionnaire, Post Observation Report, or Follow-up Report completed within the timeframe specified	100%	100%	100%
• Responses to surveys completed in times specified	100%	100%	100%
• Coinciding with new developments or as requested	100%	100%	100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	\$1,518,375	\$1,411,769	\$1,505,893
RELATED BROAD OUTCOME:			
• Improving our financial services as an industry, product and economic driver for our islands			

Note: The total cost of supplying this output in 2022 is \$1,528,375. However, the receipt of \$10,000 from third parties reduce the cost to Cabinet to \$1,518,375. The total cost of supplying this output in 2023 is \$1,421,769. However, the receipt of \$10,000 from third parties reduce the cost to Cabinet to \$1,411,769.

PLG 21	Financial Intelligence Services		
DESCRIPTION			
Provision of financial intelligence services to the Attorney General including:			
• Receipt of Suspicious Activity Reports (SARs) under the Proceeds of Crime Act (POCA); • Processing requests for information (RFIs)from overseas Financial Intelligence Units (OFIUs); • Processing RFIs from local Law Enforcement Agencies (LLEAs) and Competent Authorities (CAs); • Appropriately disseminate financial intelligence in a timely manner pursuant to the requirements of POCA; • Conduct Industry Outreach events and issue typologies to combat money laundering, terrorist financing and proliferation financing; • Produce periodic statistical reports and an Annual Report relating to financial intelligence services for the Anti-Money Laundering Steering Group (AMLSG); and • Represent the Cayman Islands in the Egmont Group, CFATF and other international forums.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
• Total number of cases (SARs, requests and disclosures from OFIUS, and requests from LLEAs and CAs): 1. SARs 2. RFIs from OFIUs 3. Disclosures from OFIUs 4. RFIs from LLEAs and CAs	835-866 96-120 22-36 48-72	876-910 96-120 22-36 48-72	795-825 96-120 22-36 48-72
TOTAL	1,001-1,094	1,042-1,138	961-1,053
• Total number of cases analyzed • Total number of cases closed • Number of industry Outreach events • Produce Annual Report pursuant to Section 11 (b) of POCA • Produce Strategic Analysis Report (s) pursuant to Section 4 (1A) (b) of POCA • Number of days spent on representation activities	1,022-1,478 842-1,298 28-44 1 1-2 67-87	1,070-1,550 878-1,358 28-44 1 1-2 67-87	822-1,119 690-910 28-44 1 1-2 67-87
QUALITY			
• Perform the FRA’s functions in compliance with the requirements of POCA, including: 1. Maintaining the confidentiality of information submitted to the FRA, pursuant to Section 10 of POCA 2. Ensuring that all disclosures made by the FRA comply with Section 138 of POCA, or Section 4(2) (ca). 3. Collect and compile statistical information relating to disclosures made to the FRA under POCA and the onward disclosures of the information made by the FRA (Section 4(2) (f) of POCA. • Performing high-quality analysis as prescribed by its operating procedures in order to generate high-quality financial intelligence that is useful to LLEAs, CAs and OFIUs • Produce high quality responses for CFATF Mutual Evaluation process • Continuation of high-quality solutions implemented to address CFATF Recommended Actions	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%

TIMELINESS - Cases to Director for initial review within 2 days of receipt by the FRA - Cases acknowledged within four days of receipt - Priority 1 cases closed within 35 days of receipt - Priority 2 cases closed within 60 days of receipt - Priority 3 cases closed within 80 days of receipt - Priority 4 cases closed within 90 days of receipt - Annual Report produced on or before the 31st March as per Section 11 (b) of POCA - Strategic Analysis Report produced by specific date - Meet deadlines set for CFATF Mutual Evaluation process	95-100%	95-100%	95-100%
	90-100%	90-100%	90-100%
	60-75%	60-75%	28-70%
	50-70%	50-70%	36-63%
	50-60%	50-60%	32-63%
	50-60%	50-60%	58-59%
	100%	100%	100%
	100%	100%	100%
	80-100%	80-100%	80-100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$2,036,906	\$2,171,005	\$1,655,132
RELATED BROAD OUTCOME: Improving our financial services as an industry, product and economic driver for our islands			

PLG 24	Review and Modernization of Laws		
DESCRIPTION The study and review of statutes and other laws comprising the law of the Cayman Islands with a view to its systematic development and reform, including: • The modification of any branch of the law as far as that is practicable; • The elimination of anomalies in the law, the repeal of obsolete and unnecessary enactments and the simplification and 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 the 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; • Formulating policy papers, scoping papers, issues papers, discussion papers, final reports, Cabinet papers, parliamentary notes and draft primary and secondary legislation to give effect to recommendations for reform; and • Providing technical assistance to the Legislative Drafting Department in the drafting of primary and secondary legislation upon request by the Attorney General or the Solicitor General.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY • Number of reviews • Number of papers, reports, bills, parliamentary notes opinions/advice, presentations, Commission meetings and/or consultation meetings • Annual Report • Number of other Legislative proposals – legislative drafting, legislative editing, and/or opinions/advice	6-8 8-12 1 2-6	6-8 8-12 1 2-6	6-8 8-12 1 2-6
QUALITY • Work undertaken by qualified and experienced attorneys-at-law.	100%	100%	100%
TIMELINESS • Within the deadlines agreed by members of the Commission.	100%	100%	100%
LOCATION • Grand Cayman	100%	100%	100%
COST	\$451,486	\$454,613	\$433,064
RELATED BROAD OUTCOMES: • Strengthening Good Governance for More Effective Government • Increasing Social Justice in the Workforce			

PLG 26	Law Teaching and Publications		
DESCRIPTION			
Provision of law teaching relating to:			
• PPC Completion Certificate leading to the Attorney at Law Certificate of the Cayman Islands • Individual courses with or without University of Liverpool certification • LLB (Hons) degree from the University of Liverpool • Continuing education, professional development seminars and short courses for Magistrates, Justices of the Peace and local interest groups • General advice and training for various government agencies			
Publication of:			
• Legal research in various local, regional and international law journals			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
• Number of students ○ PPC Completion Certificate ○ Full –Time LLB degree ○ Part-Time LLB degree ○ Individual courses ○ LLM/PG Dip • 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 • LLM/PG Dip ○ Modules taught over two academic years ○ Hours of classroom contact time per module ○ Hours of classroom contact time per academic year • Number of publications • Number of CI Law Reviews	10 40-45 20-25 1-2 5-10 8 200 16-19 25-50 950 9 10-20 80-160 2-4 1-2	10 40-45 20-25 1-2 5-10 8 200 16-19 25-50 950 9 10-20 80-160 2-4 1-2	12 45 26 0 6 8 200 16-19 25-50 950 9 10-20 80-160 3-6 1
QUALITY			
• Professional Practice Course ○ 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/Oxford Brookes University ○ Peer review of assessment criteria (setting of examinations) by External examiners ○ Peer review of internal assessment of coursework by external examiners. • 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	100% 100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100% 100%

○ 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%
● LLM Degree/PGDIP ○ 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%
● Publications ● Meet standards required for publication	100%	100%	100%
TIMELINESS			
● Courses offered during each academic year ● Research papers are completed on an ongoing basis throughout the calendar year	100%	100%	100%
LOCATION			
● Grand Cayman	100%	100%	100%
COST			
	\$1,455,870	\$1,492,909	\$1,337,229
RELATED BROAD OUTCOMES:			
● Improving education to promote lifelong learning and greater economic mobility			

Note: This output is partly subsidized by the general public in the amount of \$504,100 in 2022 and \$504,100 in 2023. The number of students above is the total number in attendance and is not pro-rated for fees paid by the general public. The total cost of this output in 2022 and 2023 are \$1,959,970 and \$1,997,009 respectively.

PLG 27	Law Revisions and Policy Advice		
DESCRIPTION - Drafting of Law Revisions - Providing Policy Advice to the Attorney General			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY - Number of Law Revisions - Policy Advice to the Attorney General	22-30 3-5	22-30 3-5	22-30 3-5
QUALITY - Law revisions accurately reflect amendment Laws - Policy Advice to the Attorney General is delivered timely and accurately	100% 100%	100% 100%	100% 100%
TIMELINESS - Percentage of Law Revisions prepared - Percentage Policy Advice to the Attorney General	100% 100%	100% 100%	100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$323,684	\$326,827	\$303,666
RELATED BROAD OUTCOME: Strengthening good governance for more effective government			



PORTFOLIO OF LEGAL AFFAIRS

STATEMENT OF RESPONSIBILITY FOR FORECAST FINANCIAL STATEMENTS

These forecast financial statements have been prepared in accordance with the provisions of the Public Management and Finance Act (2020 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 Act (2020 Revision).

To the best of my knowledge the statements are:

- a. Complete and reliable;
- b. Fairly reflect the forecast financial position as at 31 December 2022 and 31 December 2023 and performance for the years ending 31 December 2022 and 31 December 2023; and
- c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Act (2020 Revision)).

Reshma Sharma, QC

Solicitor General and Chief Officer

Portfolio of Legal Affairs

31 December 2021

This Page is Intentionally Left Blank

FINANCIAL STATEMENTS

FOR THE 2022 FINANCIAL YEAR ENDING 31 DECEMBER 2022
AND THE 2023 FINANCIAL YEAR ENDING 31 DECEMBER 2023

This Page is Intentionally Left Blank

PORTFOLIO OF LEGAL AFFAIRS

STATEMENT OF ACCOUNTING POLICIES

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

General Accounting Policies

Reporting entity

These forecast financial statements are for the Portfolio of Legal Affairs.

Basis of preparation

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

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

Reporting Period

The reporting period is the period ending 31 December 2022 and 2023.

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.

PORTFOLIO OF LEGAL AFFAIRS

STATEMENT OF ACCOUNTING POLICIES (CONTINUED)

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

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

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

Computer Hardware and Software

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

Liabilities

Accounts Payable

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

Provisions

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

Employee entitlements

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

PORTFOLIO OF LEGAL AFFAIRS

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2022 AND 31 DECEMBER 2023

12-Month Forecast 2021	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2022	12-Month Budget 2023
	Current Assets			
1,264,124	Cash and cash equivalents	1	1,420,714	1,572,032
916,385	Trade receivables	2	932,495	942,261
7,327	Other receivables	2	7,327	7,327
-	Inventories	3	-	-
-	Investments	4	-	-
109,643	Prepayments	5	109,643	109,643
2,297,479	Total Current Assets		2,470,179	2,631,263
	Non-Current Assets			
-	Trade receivables	2	-	-
-	Other receivables	2	-	-
-	Inventories	3	-	-
-	Investments	4	-	-
-	Prepayments	5	-	-
168,136	Intangible Assets	6	127,090	65,648
623,196	Property, plant and equipment	6	638,542	580,900
791,332	Total Non-Current Assets		765,632	646,548
3,088,810	Total Assets		3,235,810	3,277,810
	Current Liabilities			
18,000	Trade payables	7	18,000	18,000
185,351	Other payables and accruals	7	185,351	185,351
20,000	Unearned revenue	8	20,000	20,000
175,000	Employee entitlements	9	175,000	175,000
-	Repayment of surplus		-	-
398,351	Total Current Liabilities		398,351	398,351
	Non-Current Liabilities			
-	Trade payables	7	-	-
-	Other payables and accruals	7	-	-
-	Unearned revenue	8	-	-
-	Employee entitlements	9	-	-
-	Total Non-Current Liabilities		-	-
398,351	Total Liabilities		398,351	398,351
2,690,459	Net Assets		2,837,459	2,879,459
	NET WORTH			
2,690,459	Contributed capital		2,837,459	2,879,459
-	Other Reserves		-	-
-	Revaluation reserve		-	-
-	Accumulated surpluses/(deficits)		-	-
2,690,459	Total Net Worth		2,837,459	2,879,459

PORTFOLIO OF LEGAL AFFAIRS

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

12-Month Forecast 2021	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2022	12-Month Budget 2023
	Revenue			
8,749,639	Sale of goods and services	10	9,721,428	9,820,610
-	- Investment revenue	11	-	-
-	- Donations	12	-	-
-	- Other revenue		-	-
8,749,639	Total Revenue		9,721,428	9,820,610
	Expenses			
6,808,663	Personnel costs	13	7,721,878	7,761,697
1,232,024	Supplies and consumables	14	1,205,750	1,276,729
216,117	Depreciation & Amortisation	6	242,700	231,084
-	- Impairment of property, plant and equipment	6	-	-
-	- Impairment of inventory	3	-	-
482,512	Litigation costs	15	550,000	550,000
-	- Other expenses		-	-
10,323	Other Gains and Losses	16	1,100	1,100
8,749,639	Total Expenses		9,721,428	9,820,610
-	Surplus or (Deficit) for the period		-	-

PORTFOLIO OF LEGAL AFFAIRS

STATEMENT OF CASH FLOWS

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

12-Month Forecast 2021	CASH FLOW STATEMENT	Note	12-Month Budget 2022	12-Month Budget 2023
	CASH FLOWS FROM OPERATING ACTIVITIES			
	<i>Receipts</i>			
8,125,995	Outputs to Cabinet		9,192,718	9,298,244
350,872	Outputs to other government agencies		-	-
595,641	Sale of goods and services - third party		500,000	500,000
-	Interest received		-	-
-	Donations / Grants		-	-
15,728	Other receipts		14,100	14,100
	<i>Payments</i>			
(6,882,299)	Personnel costs		(7,721,878)	(7,761,697)
(1,750,324)	Supplies and consumables		(1,758,350)	(1,829,329)
	Interest paid		-	-
	Other payments		-	-
455,613	Net cash flows from operating activities		226,590	221,318
	CASH FLOWS FROM INVESTING ACTIVITIES			
(131,543)	Purchase of property, plant and equipment		(217,000)	(112,000)
	Proceeds from sale of property, plant and equipment		-	-
(131,543)	Net cash flows from investing activities		(217,000)	(112,000)
	CASH FLOWS FROM FINANCING ACTIVITIES			
43,700	Equity Investment from Org 40		147,000	42,000
(2,337,455)	Repayment of Surplus to Org 40		-	-
(2,293,755)	Net cash flows from financing activities		147,000	42,000
(1,969,685)	Net increase/(decrease) in cash and cash equivalents		156,590	151,318
3,233,809	Cash and cash equivalents at beginning of period		1,264,124	1,420,714
1,264,124	Cash and cash equivalents at end of period	1	1,420,714	1,572,032

PORTFOLIO OF LEGAL AFFAIRS

STATEMENT OF CHANGES IN NET WORTH

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2020 brought forward	2,646,759	-	-	-	2,646,759
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2020	2,646,759	-	-	-	2,646,760
Changes in net worth for 2021					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Exchange differences on translating foreign operations	-	-	-	-	-
Equity Investment from Cabinet	43,700	-	-	-	43,700
Capital withdrawals by Cabinet	-	-	-	-	-
Dividends payable to Cabinet	-	-	-	-	-
Net revenue / expenses recognised directly in net worth	43,700	-	-	-	43,700
Surplus/(deficit) for the period 2021				-	-
Total recognised revenues and expenses for the period	43,700	-	-	-	43,700
Balance at 31 December 2021 carried forward	2,690,459	-	-	-	2,690,459
Balance at 31 December 2021 brought forward	2,690,459	-	-	-	2,690,459
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2021	2,690,459	-	-	-	2,690,459
Changes in net worth for 2022					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Exchange differences on translating foreign operations	-	-	-	-	-
Equity Investment from Cabinet	147,000	-	-	-	147,000
Capital withdrawals by Cabinet	-	-	-	-	-
Dividends payable to Cabinet	-	-	-	-	-
Net revenue / expenses recognised directly in net worth	147,000	-	-	-	147,000
Surplus/(deficit) for the period 2022				-	-
Total recognised revenues and expenses for the period	147,000	-	-	-	147,000
Balance at 31 December 2022 carried forward	2,837,459	-	-	-	2,837,459

PORTFOLIO OF LEGAL AFFAIRS

STATEMENT OF CHANGES IN NET WORTH (CONTINUED) FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2022 brought forward	2,837,459	-	-	-	2,837,459
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2022	2,837,459	-	-	-	2,837,459
Changes in net worth for 2023					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Equity Investment from Cabinet	42,000	-	-	-	42,000
Capital withdrawals by Cabinet	-	-	-	-	-
Net revenue / expenses recognised directly in net worth	42,000	-	-	-	42,000
Surplus/(deficit) for the period 2023				-	-
Total recognised revenues and expenses for the period	42,000	-	-	-	42,000
Balance at 31 December 2023	2,879,459	-	-	-	2,879,459

PORTFOLIO OF LEGAL AFFAIRS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 1: CASH AND CASH EQUIVALENTS

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
103,357	Cash in transit (IRIS Remittance Account)	103,357	103,357
938,065	CI\$ Operational Current Account held at Royal Bank of Canada	1,094,655	1,245,973
207,190	US\$ Operational Current Account held at Royal Bank of Canada	207,190	207,190
15,511	Payroll Current Account held at Royal Bank of Canada	15,511	15,511
1,264,124	TOTAL	1,420,714	1,572,032

NOTE 2: TRADE AND OTHER RECEIVABLES

12-Month Forecast 2021	Trade Recivables	12-Month Budget 2022	12-Month Budget 2023
218,488	Sale of goods and services	218,488	218,488
752,667	Outputs to Cabinet	767,277	775,543
-	Outputs to other government agencies	-	-
-	Other	-	-
(54,770)	Less: provision for doubtful debts	(53,270)	(51,770)
916,385	Total trade receivables	932,495	942,261

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
	Current		
843,074	Past due 1-30 days	932,495	942,261
45,819	Past due 31-60 days	-	-
27,492	Past due 61-90 days	-	-
-	Past due 90 and above	-	-
	Non-Current		
-	Past due 1 year and above	-	-
916,385	Total	932,495	942,261

12-Month Forecast 2021	Other Receivables	12-Month Budget 2022	12-Month Budget 2023
4,277	Advances (salary, Official Travel, etc)	4,277	4,277
868	Dishonoured cheques	868	868
2,182	Other	2,182	2,182
-	Less: provision for doubtful debts	-	-
7,327	Total other receivables	7,327	7,327

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
	Current		
7,327	Past due 1-30 days	7,327	7,327
	Non-Current		
-	Past due 1 year and above	-	-
7,327	Total	7,327	7,327

PORTFOLIO OF LEGAL AFFAIRS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 2: TRADE AND OTHER RECEIVABLES (CONTINUED)

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
(57,470)	Balance at 1 July/1 January	(54,770)	(53,270)
(3,750)	Additional provisions made during the year	(5,000)	(5,000)
6,450	Receivables written off during the period	6,500	6,500
(54,770)	Balance at 30 June	(53,270)	(51,770)

NOTE 5: PREPAYMENTS

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
109,643	Accrued Prepayments	109,643	109,643
109,643	Total	109,643	109,643

NOTE 6: PROPERTY, PLANT AND EQUIPMENT

COST OF PROPERTY, PLANT AND EQUIPMENT

	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Motor Vehicles	Other assets	Total
Balance as at 1 January 2021	51,383	11,068	69,555	35,761	113,994	1,011,996	1,293,757
Additions	12,000	6,700	13,545	-	-	175,686	207,931
Disposals and Derecognition	-	-	-	(1,371)	-	-	(1,371)
Revaluation	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Balance as at 31 December 2021	63,383	17,768	83,100	34,390	113,994	1,187,682	1,500,317
	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Motor Vehicles	Other assets	Total
Balance as at 1 January 2022	63,383	17,768	83,100	34,390	113,994	1,187,682	1,500,317
Additions	-	72,500	24,104	-	30,000	70,000	196,604
Disposals and Derecognition	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Balance as at 31 December 2022	63,383	90,268	107,204	34,390	143,994	1,257,682	1,696,921
	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Motor Vehicles	Other assets	Total
Balance as at 1 January 2023	63,383	90,268	107,204	34,390	143,994	1,257,682	1,696,921
Additions	-	-	-	42,000	-	70,000	112,000
Disposals and Derecognition	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Balance as at 31 December 2023	63,383	90,268	107,204	76,390	143,994	1,327,682	1,808,921

PORTFOLIO OF LEGAL AFFAIRS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 6: PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2021	51,296	6,855	30,005	26,779	45,719	557,712	718,366
Transfers	-	-	-	-	-	-	-
Impairment Reserve 2021 (closing balance)	-	-	-	-	-	-	-
Depreciation Expense 2021	-	1,108	16,002	3,191	19,983	118,471	158,755
Eliminate on Disposal or Derecognition 2021	-	-	-	-	-	-	-
Balance as at 31 December 2021	51,296	7,963	46,007	29,970	65,702	676,183	877,121
Balance as at 1 January 2022	51,296	7,963	46,007	29,970	65,702	676,183	877,121
Transfers	-	-	-	-	-	-	-
Impairment change 2022	-	-	-	-	-	-	-
Depreciation Expense 2022	4,000	11,279	14,094	2,818	25,983	123,084	181,258
Eliminate on Disposal or Derecognition 2022	-	-	-	-	-	-	-
Balance as at 31 December 2022	55,296	19,242	60,101	32,788	91,685	799,267	1,058,379
Balance as at 1 January 2023	55,296	19,242	60,101	32,788	91,685	799,267	1,058,379
Transfers	-	-	-	-	-	-	-
Impairment change 2023	-	-	-	-	-	-	-
Depreciation Expense 2023	4,000	10,611	10,538	1,568	25,983	116,942	169,642
Eliminate on Disposal or Derecognition 2023	-	-	-	-	-	-	-
Balance as at 31 December 2023	59,296	29,853	70,639	34,356	117,668	916,209	1,228,021
Net Book value 31 December 2021	12,087	9,805	37,093	4,421	48,291	511,499	623,196
Net Book value 31 December 2022	8,087	71,026	47,103	1,602	52,309	458,415	638,542
Net Book value 31 December 2023	4,087	60,415	36,565	42,034	26,326	411,473	580,900

NOTE 6: INTANGIBLE ASSETS

COST OF INTANGIBLE ASSETS

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2021	271,199	271,199
Balance as at 31 December 2021	271,199	271,199
Balance as at 1 January 2022	271,199	271,199
Additions	20,396	20,396
Balance as at 31 December 2022	291,595	291,595
Balance as at 1 January 2023	291,595	291,595
Balance as at 31 December 2023	291,595	291,595

PORTFOLIO OF LEGAL AFFAIRS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 6: INTANGIBLE ASSETS (CONTINUED)

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	<i>Computer Software</i>	<i>Total</i>	
Balance as at 1 January 2021	45,701	45,701	
Depreciation Expense 2021	57,362	57,362	
Balance as at 31 December 2021	103,063	103,063	
	<i>Computer Software</i>	<i>Total</i>	
Balance as at 1 January 2022	103,063	103,063	
Depreciation Expense 2022	61,442	61,442	
Balance as at 31 December 2022	164,505	164,505	
	<i>Computer Software</i>	<i>Total</i>	
Balance as at 1 January 2023	164,505	164,505	
Depreciation Expense 2023	61,442	61,442	
Balance as at 31 December 2023	225,947	225,947	
Net Book value 31 December 2021	168,136	-	168,136
Net Book value 31 December 2022	127,090	-	127,090
Net Book value 31 December 2023	65,648	-	65,648

NOTE 7: TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

12-Month Forecast 2021	Details	12-Month Budget 2022	12-Month Budget 2023
18,000	Creditors	18,000	18,000
182,000	Accrued Expenses	182,000	182,000
3,351	Other payables	3,351	3,351
203,351	Total trade payables other payables and accruals	203,351	203,351

PORTFOLIO OF LEGAL AFFAIRS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 8: UNEARNED REVENUE

12-Month Forecast 2021	Details	12-Month Budget 2022	12-Month Budget 2023
20,000	Other unearned revenue	20,000	20,000
20,000	Total unearned revenue	20,000	20,000

NOTE 9: EMPLOYEE ENTITLEMENTS

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
-	Annual Leave	-	-
175,000	Retirement and long service leave	175,000	175,000
175,000	Total current portion	175,000	175,000
	<i>Non-current employee entitlements are represented by:</i>		
-	Retirement and long service leave	-	-
175,000	Total employee entitlements	175,000	175,000

NOTE 10: SALE OF GOODS AND SERVICES

12-Month Forecast 2021	Revenue type	12-Month Budget 2022	12-Month Budget 2023
8,133,911	Outputs to Cabinet	9,207,328	9,306,510
100,000	Outputs to other government agencies	-	-
500,000	Fees and charges	500,000	500,000
15,728	Other	14,100	14,100
8,749,639	Total sales of goods and services	9,721,428	9,820,610

	Fees and Charges		
500,000	Law School Fees	500,000	500,000
500,000	Fees & Charges	500,000	500,000
15,728	Miscellaneous Receipts	14,100	14,100
	Sales of Outputs to Cabinet		
8,133,911	Sales of Outputs to Cabinet	9,207,328	9,306,510
8,133,911	Total Sales of Outputs to Cabinet	9,207,328	9,306,510
	Other Interdepartmental Revenue		
100,000	Revenue from Ministries/Portfolios & Public Authorities	-	-
100,000	Total Other Interdepartmental Revenue	-	-
8,749,639	Total Goods and Services	9,721,428	9,820,610

PORTFOLIO OF LEGAL AFFAIRS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 13: PERSONNEL COSTS

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
5,709,429	Salaries, wages and allowances	6,153,293	6,112,107
707,435	Health care	1,137,703	1,221,041
321,352	Pension	371,232	368,899
13,900	Leave	11,650	11,650
56,547	Other personnel related costs	48,000	48,000
6,808,663	Total Personnel Costs	7,721,878	7,761,697

NOTE 14: SUPPLIES AND CONSUMABLES

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
66,067	Supplies and Materials	67,650	67,650
487,825	Purchase of services	406,500	439,140
366,225	Lease of Property and Equipment	370,000	381,000
85,754	Utilities	103,100	103,100
12,527	Interdepartmental expenses	13,600	13,600
20,100	Travel and Subsistence	62,500	79,500
86,469	Recruitment and Training	69,400	79,739
107,057	Other	113,000	113,000
1,232,024	Total Supplies & consumables	1,205,750	1,276,729

NOTE 15: LITIGATION COST

12-Month Forecast 2021	Litigation Costs	12-Month Budget 2022	12-Month Budget 2023
482,512	Legal Fees	550,000	550,000
-	- Description	-	-
482,512	Total Litigation cost	550,000	550,000

NOTE 16: GAINS / (LOSSES)

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
-	Net (gain) / loss on disposal of property, plant and equipment, revaluation	-	-
-	- Gain/Loss on Derecognition of Assets	-	-
10,323	Net (gain) / loss on foreign exchange Transactions	1,100	1,100
10,323	Total gains/ (losses)	1,100	1,100

PORTFOLIO OF LEGAL AFFAIRS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 18: RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS / (DEFICIT)

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
-	Surplus/(deficit) from ordinary activities	-	-
	Non-cash movements		
216,117	Depreciation expense	242,700	231,084
-	Impairment	-	-
-	(Gain)/losses on sale of property plant and equipment	-	-
	Changes in current assets and liabilities:		
235,040	(Increase)/decrease in receivables - Other Government agencies	(14,610)	(8,266)
-	(Increase)/decrease in receivables - SAGC's	-	-
95,641	(Increase)/decrease in receivables - Other 3rd Party	(1,500)	(1,500)
-	Increase/(decrease) in payables - Other Government agencies	-	-
-	Increase/(decrease) in payables - SAGC's	-	-
(91,185)	Increase/(decrease) in payables - Other 3rd Party	-	-
455,613	Net cash flows from operating activities	226,590	221,318

NOTE 20: COMMITMENTS

Type	One year or less	One to five Years	Over five Years	Total
Capital Commitments				
Property, plant and equipment	-	-	-	-
Other fixed assets	-	-	-	-
Other commitments (list separately if material)	-	-	-	-
Total Capital Commitments	-	-	-	-
Operating Commitments				
Non-cancellable accommodation leases	-	1,681,528	-	1,681,528
Other non-cancellable leases	-	-	-	-
Non-cancellable contracts for the supply of goods and services	-	-	-	-
Other operating commitments	-	-	-	-
Total Operating Commitments	-	1,681,528	-	1,681,528
Total Commitments	-	1,681,528	-	1,681,528

NOTE 21: RELATED PARTY AND KEY MANAGEMENT PERSONNEL DISCLOSURES

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
1,180,264	Salaries and other short-term employee	1,192,390	1,224,626
-	Past employee benefits	-	-
-	Other long-term benefits	-	-
-	Termination benefits	-	-
-	Loans	-	-
1,180,264	Total	1,192,390	1,224,626

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

BUDGET STATEMENTS

FOR THE 2022 FINANCIAL YEAR ENDING 31 DECEMBER 2022

AND THE 2023 FINANCIAL YEAR ENDING 31 DECEMBER 2023

PREPARED IN ACCORDANCE OF SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE ACT (2020 REVISION)

This Page is Intentionally Left Blank

CONTENT

STATEMENTS: STATEMENT OF MINISTER/ CHIEF OFFICER

PART A: OWNERSHIP PERFORMANCE

1. NATURE AND SCOPE OF ACTIVITIES
2. STRATEGIC OWNERSHIP GOALS
3. OWNERSHIP PERFORMANCE TARGETS
4. EQUITY INVESTMENTS AND WITHDRAWALS

PART B: OUTPUT PERFORMANCE

5. OUTPUTS TO BE DELIVERED

APPENDIX: FORECAST FINANCIAL STATEMENTS

This Page is Intentionally Left Blank

STATEMENT OF THE ATTORNEY GENERAL

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2022 and 2023 financial years.



Honourable Samuel Bulgin, QC, JP
Attorney General

Office of the Director of Public Prosecutions

31 December 2021

STATEMENT OF THE ACTING DIRECTOR

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

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



Candia James-Malcolm
Acting Director

Office of the Director of Public Prosecutions

31 December 2021

This Page is Intentionally Left Blank

PART A

OWNERSHIP PERFORMANCE

This Page is Intentionally Left Blank

1. NATURE AND SCOPE OF ACTIVITIES

Nature of Activities

Prosecution of criminal offences and international legal cooperation

Scope of Activities

- The prosecution of criminal offences
- International legal cooperation activity
- Administration of the Justice Protection Programme

Customers and Location of Activities

Customers for activities are investigative agencies including the Royal Cayman Islands Police Service, Customs and Border Control, and several other Government agencies, as well as the general public. For international co-operation, customers are overseas requesting agencies or states. All services are provided in the Cayman Islands.

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the Office of the Director of Public Prosecutions in the 2022 and 2023 financial years are as follows:

- Provision of optimum prosecution services to the Government and Government entities.
- Ensure optimum use of Government resources so that costs are reduced as much as possible.
- Continuation of Staff Retention Program to ensure that Office continues to be adequately staffed.
- Training of articulated clerks.
- The continuing professional education of qualified attorneys in Government service
- Continuation of compliance with the performance appraisal system.
- Maintain legal research tools and data base
- The maintenance of equipment conducive to the production of the Office's outputs.
- The operation of the Justice Protection Administrative Centre
- The operation of the Witness Care Unit

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for the Office of the Director of Public Prosecutions for the years ending 31 December 2022 and 31 December 2023 are as follows:

	2022 1 Jan to 31 Dec 2022 \$000's	2023 1 Jan to 31 Dec 2023 \$000's	2021 12-Month Forecast \$000's
REVENUE FROM CABINET	5,336	5,747	4,351
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	-	-	-
REVENUE FROM OTHERS	-	-	-
OPERATING EXPENSES	5,336	5,747	4,351
OPERATING SURPLUS/DEFICIT	-	-	-
NET WORTH	524	579	465
CASH FLOWS FROM OPERATING ACTIVITIES	(7)	44	26
CASH FLOWS FROM INVESTING ACTIVITIES	(74)	(70)	(55)
CASH FLOWS FROM FINANCING ACTIVITIES	59	55	(411)
CHANGE IN CASH BALANCES	(22)	29	(441)

FINANCIAL PERFORMANCE RATIO	2022 1 Jan to 31 Dec 2022 %	2023 1 Jan to 31 Dec 2023 %	2021 12-Month Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	2.61:1	2.88:1	2.36:1
TOTAL ASSETS : TOTAL LIABILITIES	3.28:1	3.52:1	3.02:1

MAINTENANCE OF CAPABILITY

	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	38	38	31
STAFF TURNOVER (%)			
MANAGERS	-	-	50%
PROFESSIONAL AND TECHNICAL STAFF	15%	15%	15%
CLERICAL AND LABOURER STAFF	20%	20%	20%
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
MANAGERS	8 YEARS	8 YEARS	8 YEARS
PROFESSIONAL AND TECHNICAL STAFF	6	6	6
CLERICAL AND LABOURER STAFF	7	8	9
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	NONE	NONE	NONE

	2022 1 Jan to 31 Dec 2022 \$000's	2023 1 Jan to 31 Dec 2023 \$000's	2021 12-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	754	809	695
ASSET REPLACEMENTS : TOTAL ASSETS	.10:1	.09:1	.08:1
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	.25:1	.21:1	.28:1
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	.96:1	1.12:1	1.12:1
CHANGES TO ASSET MANAGEMENT POLICIES	NONE	NONE	NONE

	2022 1 Jan to 31 Dec 2022 \$000's	2023 1 Jan to 31 Dec 2023 \$000's	2021 12-Month Forecast \$000's
MAJOR <u>NEW</u> CAPITAL EXPENDITURE PROJECTS			
NONE	-	-	-
TOTAL	NIL	NIL	NIL

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2021	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Accurate records of files	Unchanged	Upgrade case file management system	Unknown
Loss of Staff	Unchanged	• Ensure that the compensation differential with the private sector is at an acceptable level. • Maintain the physical working environment. • Ensure that Office is adequately staffed which will ensure an equitable distribution of workload. • Retention of staff continues to be an issue which may affect the performance of the Office.	Unknown
Maintenance of confidence in criminal justice system	Unchanged	Maintain a fully staffed team of qualified and trained lawyers in sufficient numbers to ensure successful case outcomes.	Unknown

4. EQUITY INVESTMENTS AND WITHDRAWALS

	2022 1 Jan to 31 Dec 2022 \$000's	2023 1 Jan to 31 Dec 2023 \$000's	2021 12-Month Forecast \$000's
EQUITY MOVEMENT			
EQUITY INVESTMENT FROM CABINET IN TO THE OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS	59	55	55
TOTAL	59	55	55

PART B

OUTPUT PERFORMANCE

This Page is Intentionally Left Blank

5. OUTPUTS TO BE DELIVERED

DPP 1	Prosecutions and Victims Support		
DESCRIPTION			
Provision of prosecution services relating to criminal matters.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
- Number of cases for which legal rulings provided - Number of cases prosecuted	2,600-3,000 1,900-2,200	2,600-3,000 1,900-2,200	2,000-2,500 1,500-2,000
QUALITY			
- Availability of qualified Crown Counsel - Percentage of indictments that were drafted correctly and did not require revision - Percentage of indictments that were successfully lodged - Percentage of times that disclosures provided to the defence was satisfactory to the expectations of the end-user	100% 100% 100% 100%	100% 100% 100% 100%	95% 100% 100% 95%
TIMELINESS			
- Percentage of rulings within specified time - Percentage of advice given within specified time - Percentage of prosecution undertaken within a given period or as required - Percentage of disclosure provided within reasonable time to assist the defence in their preparation prior to trial/hearing - Percentage of Preliminary Bundles prepared within time specified the court	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%	95% 95% 100% 95% 95%
LOCATION			
Grand Cayman	100%	100%	100%
COST	\$4,390,443	\$4,752,118	\$3,558,435
RELATED BROAD OUTCOME:			
Strengthening good governance for more effective government			

DPP 2	International Legal Cooperation Activities		
DESCRIPTION			
Provision of mutual legal assistance relating to criminal matters.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
Number of requests for mutual legal assistance from International Authorities.	28-38	28-38	28-38
QUALITY			
Qualified Attorneys to provide requested assistance.	100%	100%	100%
TIMELINESS			
Assistance given within required timeline.	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST			
	\$329,535	\$347,538	\$318,903
RELATED BROAD OUTCOME:			
Strengthening good governance for more effective government			

DPP 3	Justice Protection Law Activities		
DESCRIPTION			
Provision of witness protection and witness care services relating to criminal matters.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
- Number of applications under Justice Protection Act reviewed - Number of witnesses to whom Witness Care Unit provide witness liaison	10-15 200-300	10-15 200-300	10-14 100-160
QUALITY			
Qualified Attorneys and Administrative Staff to execute required activities.	100%	100%	100%
TIMELINESS			
- Applications processed within required time line - Witnesses contacted within required time line after trial date set or trial date changed	100% 100%	100% 100%	100% 100%
LOCATION			
Grand Cayman	100%	100%	100%
COST			
	\$615,840	\$647,511	\$473,557
RELATED BROAD OUTCOME:			
Strengthening good governance for more effective government			

This Page is Intentionally Left Blank



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 Act (2020 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 Act (2020 Revision).

To the best of my knowledge the statements are:

- a. Complete and reliable;
- b. Fairly reflect the forecast financial position as at 31 December 2022 and 31 December 2023 and performance for the years ending 31 December 2022 and 31 December 2023; and
- c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Act (2020 Revision)).

Candia James – Malcolm

Acting Director

Office of the Director of Public Prosecutions

31 December 2021

This Page is Intentionally Left Blank

FINANCIAL STATEMENTS

FOR THE 2022 FINANCIAL YEAR ENDING 31 DECEMBER 2022
AND THE 2023 FINANCIAL YEAR ENDING 31 DECEMBER 2023

This Page is Intentionally Left Blank

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
STATEMENT OF ACCOUNTING POLICIES
FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

General Accounting Policies

Reporting entity

These forecast financial statements are for the Office of the Director of Public Prosecutions.

Basis of preparation

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

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

Reporting Period

The reporting period is the period ending 31 December 2022 and 2023.

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.

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
STATEMENT OF ACCOUNTING POLICIES (CONTINUED)
FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

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

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

Computer Hardware and Software

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

Liabilities

Accounts Payable

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

Provisions

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

Employee entitlements

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

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2022 AND 31 DECEMBER 2023

12-Month Forecast 2021	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2022	12-Month Budget 2023
	Current Assets			
161,726	Cash and cash equivalents	1	139,647	169,036
-	- Marketable securities and deposits		-	-
366,273	Trade receivables	2	444,652	478,931
-	- Other receivables	2	-	-
-	- Inventories	3	-	-
-	- Investments	4	-	-
15,000	Prepayments	5	15,000	15,000
542,999	Total Current Assets		599,299	662,967
	Non-Current Assets			
-	- Trade receivables	2	-	-
-	- Other receivables	2	-	-
-	- Inventories	3	-	-
-	- Investments	4	-	-
-	- Prepayments	5	-	-
-	- Intangible Assets	6	10,200	6,399
152,312	Property, plant and equipment	6	144,812	139,945
152,312	Total Non-Current Assets		155,012	146,344
695,311	Total Assets		754,311	809,311
	Current Liabilities			
30,000	Trade payables	7	30,000	30,000
70,000	Other payables and accruals	7	70,000	70,000
-	- Unearned revenue	8	-	-
130,000	Employee entitlements	9	130,000	130,000
-	- Repayment of surplus		-	-
230,000	Total Current Liabilities		230,000	230,000
	Non-Current Liabilities			
-	- Trade payables	7	-	-
-	- Other payables and accruals	7	-	-
-	- Unearned revenue	8	-	-
-	- Employee entitlements	9	-	-
-	- Total Non-Current Liabilities		-	-
230,000	Total Liabilities		230,000	230,000
465,311	Net Assets		524,311	579,311
	NET WORTH			
465,311	Contributed capital		524,311	579,311
-	- Other Reserves		-	-
-	- Revaluation reserve		-	-
-	- Accumulated surpluses/(deficits)		-	-
465,311	Total Net Worth		524,311	579,311

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

12-Month Forecast 2021	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2022	12-Month Budget 2023
	Revenue			
4,350,895	Sale of goods and services	10	5,335,818	5,747,167
-	- Investment revenue	11	-	-
-	- Donations	12	-	-
-	- Other revenue		-	-
4,350,895	Total Revenue		5,335,818	5,747,167
	Expenses			
3,117,184	Personnel costs	13	3,900,692	4,300,139
1,171,882	Supplies and consumables	14	1,013,826	1,018,356
61,829	Depreciation & Amortisation	6	71,300	78,668
-	- Impairment of property, plant and equipment	6	-	-
-	- Impairment of inventory	3	-	-
-	- Litigation costs	15	350,000	350,004
-	- Other expenses		-	-
-	- Other Gains and Losses	16	-	-
4,350,895	Total Expenses		5,335,818	5,747,167
-	Surplus or (Deficit) for the period		-	-

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

STATEMENT OF CASH FLOWS

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

12-Month Forecast 2021	CASH FLOW STATEMENT	Note	12-Month Budget 2022	12-Month Budget 2023
	CASH FLOWS FROM OPERATING ACTIVITIES			
	<i>Receipts</i>			
4,347,479	Outputs to Cabinet		5,257,439	5,712,888
-	Outputs to other government agencies		-	-
-	Sale of goods and services - third party		-	-
-	Interest received		-	-
-	Donations / Grants		-	-
-	Other receipts		-	-
	<i>Payments</i>			
(3,117,184)	Personnel costs		(3,900,692)	(4,300,139)
(1,204,445)	Supplies and consumables		(1,363,826)	(1,368,360)
-	Interest paid		-	-
-	Other payments		-	-
25,850	Net cash flows from operating activities		(7,079)	44,389
	CASH FLOWS FROM INVESTING ACTIVITIES			
(55,049)	Purchase of property, plant and equipment		(74,000)	(70,000)
-	Proceeds from sale of property, plant and equipment		-	-
(55,049)	Net cash flows from investing activities		(74,000)	(70,000)
	CASH FLOWS FROM FINANCING ACTIVITIES			
55,049	Equity Investment from Org 40		59,000	55,000
(466,444)	Repayment of Surplus to Org 40		-	-
(411,395)	Net cash flows from financing activities		59,000	55,000
(440,594)	Net increase/(decrease) in cash and cash equivalents		(22,079)	29,389
602,320	Cash and cash equivalents at beginning of period		161,726	139,647
161,726	Cash and cash equivalents at end of period	1	139,647	169,036

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

STATEMENT OF CHANGES IN NET WORTH

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2020 brought forward	410,262	-	-	-	410,262
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2020	410,262	-	-	-	410,262
Changes in net worth for 2021					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Exchange differences on translating foreign operations	-	-	-	-	-
Equity Investment from Cabinet	55,049	-	-	-	55,049
Capital withdrawals by Cabinet	-	-	-	-	-
Dividends payable to Cabinet	-	-	-	-	-
Net revenue / expenses recognised directly in net worth	55,049	-	-	-	55,049
Surplus/(deficit)for the period 2021				-	-
Total recognised revenues and expenses for the period	55,049	-	-	-	55,049
Balance at 31 December 2021 carried forward	465,311	-	-	-	465,311
Balance at 31 December 2021 brought forward	465,311	-	-	-	465,311
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2021	465,311	-	-	-	465,311
Changes in net worth for 2022					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Exchange differences on translating foreign operations	-	-	-	-	-
Equity Investment from Cabinet	59,000	-	-	-	59,000
Capital withdrawals by Cabinet	-	-	-	-	-
Dividends payable to Cabinet	-	-	-	-	-
Net revenue / expenses recognised directly in net worth	59,000	-	-	-	59,000
Surplus/(deficit)for the period 2022				-	-
Total recognised revenues and expenses for the period	59,000	-	-	-	59,000
Balance at 31 December 2022 carried forward	524,311	-	-	-	524,311

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
STATEMENT OF CHANGES IN NET WORTH (CONTINUED)
FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2022 brought forward	524,311	-	-	-	524,311
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2022	524,311	-	-	-	524,311
Changes in net worth for 2023					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Equity Investment from Cabinet	55,000	-	-	-	55,000
Capital withdrawals by Cabinet	-	-	-	-	-
Net revenue / expenses recognised directly in net worth	55,000	-	-	-	55,000
Surplus/(deficit)for the period 2023					-
Total recognised revenues and expenses for the period	55,000	-	-	-	55,000
Balance at 31 December 2023	579,311	-	-	-	579,311

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 1: CASH AND CASH EQUIVALENTS

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
461	Cash on hand (IRIS Confirmation Account/Petty Cash)	461	461
161,265	CI\$ Operational Current Account held at Royal Bank of Canada	139,186	168,575
161,726	TOTAL	139,647	169,036

NOTE 2: TRADE AND OTHER RECEIVABLES

12-Month Forecast 2021	Trade Recivables	12-Month Budget 2022	12-Month Budget 2023
366,273	Outputs to Cabinet	444,652	478,931
366,273	Total trade receivables	444,652	478,931

12-Month Forecast 2021		12-Month Budget 2022	12-Month Budget 2023
	Current		
366,273	Past due 1-30 days	444,652	478,931
366,273	Total	444,652	478,931

NOTE 5: PREPAYMENTS

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
15,000	Accrued Prepayments	15,000	15,000
-	Prepaid Insurance	-	-
-	Other	-	-
15,000	Total	15,000	15,000

NOTE 6: PROPERTY, PLANT AND EQUIPMENT

COST OF PROPERTY, PLANT AND EQUIPMENT

	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Motor Vehicles	Other assets	Total
Balance as at 1 January 2021	5,373	26,584	17,879	59,943	-	372,931	482,710
Additions	6,380	18,669	-	-	30,000	10,000	65,049
Disposals and Derecognition	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Balance as at 31 December 2021	11,753	45,253	17,879	59,943	30,000	382,931	547,759

	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Motor Vehicles	Other assets	Total
Balance as at 1 January 2022	11,753	45,253	17,879	59,943	30,000	382,931	547,759
Additions	5,000	-	30,000	10,000	-	15,000	60,000
Disposals and Derecognition	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Balance as at 31 December 2022	16,753	45,253	47,879	69,943	30,000	397,931	607,759

	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Motor Vehicles	Other assets	Total
Balance as at 1 January 2023	16,753	45,253	47,879	69,943	30,000	397,931	607,759
Additions	-	15,000	20,000	20,000	-	15,000	70,000
Disposals and Derecognition	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Balance as at 31 December 2023	16,753	60,253	67,879	89,943	30,000	412,931	677,759

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 6: PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2021	3,477	17,879	13,110	39,558	-	259,593	333,617
Transfers	-	-	-	-	-	-	-
Impairment Reserve 2021 (closing balance)	-	-	-	-	-	-	-
Depreciation Expense 2021	6,580	5,990	4,768	7,452	-	37,039	61,829
Eliminate on Disposal or Derecognition 2021	-	-	-	-	-	-	-
Balance as at 31 December 2021	10,057	23,869	17,878	47,010	-	296,632	395,446
	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2022	10,057	23,869	17,878	47,010	-	296,632	395,446
Transfers	-	-	-	-	-	-	-
Impairment change 2022	-	-	-	-	-	-	-
Depreciation Expense 2022	5,000	5,500	13,008	12,996	6,000	24,996	67,500
Eliminate on Disposal or Derecognition 2022	-	-	-	-	-	-	-
Balance as at 31 December 2022	15,057	29,369	30,886	60,006	6,000	321,628	462,946
	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2023	15,057	29,369	30,886	60,006	6,000	321,628	462,946
Transfers	-	-	-	-	-	-	-
Impairment change 2023	-	-	-	-	-	-	-
Depreciation Expense 2023	-	7,872	19,668	16,331	6,000	24,996	74,867
Eliminate on Disposal or Derecognition 2023	-	-	-	-	-	-	-
Balance as at 31 December 2023	15,057	37,241	50,554	76,337	12,000	346,624	537,813
Net Book value 31 December 2021	1,696	21,384	1	12,933	30,000	86,299	152,312
Net Book value 31 December 2022	1,696	15,884	16,993	9,937	24,000	76,303	144,812
Net Book value 31 December 2023	1,696	23,012	17,325	13,606	18,000	66,307	139,945

NOTE 6: INTANGIBLE ASSETS

COST OF INTANGIBLE ASSETS

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2022	-	-
Additions	14,000	14,000
Balance as at 31 December 2022	14,000	14,000

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2023	14,000	14,000
Balance as at 31 December 2023	14,000	14,000

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 6: INTANGIBLE ASSETS (CONTINUED)

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2022	-	-
Depreciation Expense 2022	3,800	3,800
Balance as at 31 December 2022	3,800	3,800

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2023	3,800	3,800
Depreciation Expense 2023	3,801	3,801
Balance as at 31 December 2023	7,601	7,601

Net Book value 31 December 2021	-	-
Net Book value 31 December 2022	10,200	10,200
Net Book value 31 December 2023	6,399	6,399

NOTE 7: TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

12-Month Forecast 2021		12-Month Budget 2022	12-Month Budget 2023
30,000	Creditors	30,000	30,000
70,000	Accrued Expenses	70,000	70,000
100,000	Total trade payables other payables and accruals	100,000	100,000

NOTE 9: EMPLOYEE ENTITLEMENTS

12-Month Forecast 2021		12-Month Budget 2022	12-Month Budget 2023
130,000	Retirement and long service leave	130,000	130,000
130,000	Total current portion	130,000	130,000
	<i>Non-current employee entitlements are represented by:</i>		
130,000	Total employee entitlements	130,000	130,000

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 10: SALE OF GOODS AND SERVICES

12-Month Forecast 2021	Revenue type	12-Month Budget 2022	12-Month Budget 2023
4,350,895	Outputs to Cabinet	5,335,818	5,747,167
4,350,895	Total sales of goods and services	5,335,818	5,747,167

	Sales of Outputs to Cabinet		
4,350,895	Sales of Outputs to Cabinet	5,335,818	5,747,167
4,350,895	Total Sales of Outputs to Cabinet	5,335,818	5,747,167
4,350,895	Total Goods and Services	5,335,818	5,747,167

NOTE 13: PERSONNEL COSTS

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
2,581,194	Salaries, wages and allowances	3,180,859	3,469,314
362,242	Health care	523,493	612,806
138,511	Pension	170,344	192,020
30,000	Leave	10,000	10,000
5,238	Other personnel related costs	15,996	16,000
3,117,184	Total Personnel Costs	3,900,692	4,300,139

NOTE 14: SUPPLIES AND CONSUMABLES

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
48,848	Supplies and Materials	53,992	53,992
497,996	Purchase of services	212,699	212,704
244,523	Lease of Property and Equipment	271,019	278,040
51,243	Utilities	60,108	60,108
-	General Insurance	-	-
5,000	Interdepartmental expenses	7,508	7,508
4,206	Travel and Subsistence	20,000	20,000
33,359	Recruitment and Training	20,004	20,004
272,756	Witness expenses	352,500	350,004
20,388	Other	15,996	15,996
1,178,319	Total Supplies and consumables	1,013,826	1,018,356

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 15: LITIGATION COST

12-Month Forecast 2021	Litigation Costs	12-Month Budget 2022	12-Month Budget 2023
-	Legal Fees	350,000	350,004
-	Total Litigation cost	350,000	350,004

NOTE 18: RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/ (DEFICIT)

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
	Non-cash movements		
61,829	Depreciation expense	71,300	78,668
	Changes in current assets and liabilities:		
(2,972)	(Increase)/decrease in receivables - Other Government agencies	(78,379)	(34,279)
34,153	(Increase)/decrease in receivables - Other 3rd Party		
(67,160)	Increase/(decrease) in payables - Other 3rd Party		
25,850	Net cash flows from operating activities	(7,079)	44,389

NOTE 20: COMMITMENTS

Type	One year or less	Total
Operating Commitments		
Non-cancellable accommodation leases	111,090	111,090
Total Operating Commitments	111,090	111,090
Total Commitments	111,090	111,090

NOTE 21: RELATED PARTY AND KEY MANAGEMENT PERSONNEL DISCLOSURES

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
385,663	Salaries & other short-term employee benefits	458,152	555,990
385,663	Total	458,152	555,990

JUDICIAL ADMINISTRATION

BUDGET STATEMENTS

FOR THE 2022 FINANCIAL YEAR ENDING 31 DECEMBER 2022

AND THE 2023 FINANCIAL YEAR ENDING 31 DECEMBER 2023

PREPARED IN ACCORDANCE OF SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE ACT (2020 REVISION)

This Page is Intentionally Left Blank

CONTENT

STATEMENTS: STATEMENT OF MINISTER/ CHIEF OFFICER

PART A: OWNERSHIP PERFORMANCE

1. NATURE AND SCOPE OF ACTIVITIES
2. STRATEGIC OWNERSHIP GOALS
3. OWNERSHIP PERFORMANCE TARGETS
4. EQUITY INVESTMENTS AND WITHDRAWALS

PART B: OUTPUT PERFORMANCE

5. OUTPUTS TO BE DELIVERED

APPENDIX: FORECAST FINANCIAL STATEMENTS

This Page is Intentionally Left Blank

STATEMENT OF THE CHIEF JUSTICE

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2022 and 2023 financial years.



Honourable Justice Anthony Smellie, Q.C.
Chief Justice of the Cayman Islands

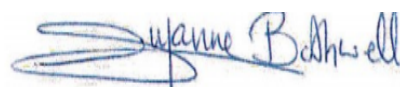
Judicial Administration

31 December 2021

STATEMENT OF THE CHIEF OFFICER

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

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



Suzanne Bothwell
Chief Officer and Court Administrator

Judicial Administration

31 December 2021

This Page is Intentionally Left Blank

PART A

OWNERSHIP PERFORMANCE

This Page is Intentionally Left Blank

1. Nature and Scope of Activities

Nature of Activities

To provide administrative support for the dispensation of justice in the Cayman Islands, for judicial and mutual legal assistance to foreign Courts and Governments, and for the resolution of disputes that come before the Courts.

Scope of Activities

Case Management – Criminal and Civil including the Coroner’s Court

Provision of services to support the work of the Judiciary in determining and managing criminal and civil cases and in relation to the conduct of Coroner’s Inquests.

Services include:

- Register all actions, ensure their custody and progress through the judicial system.
- Scheduling cases and rostering judges
- Managing documents and exhibits
- Recording and transcribing evidence
- Undertaking functions prescribed by statute (for example granting bails, issuing summonses etc. in Criminal cases and dissolutions and probate etc. in Civil cases)
- Dealing with enquiries from parties and their lawyers

Financial Management

- Collection or enforcement of monetary penalties, and the enforcement of judgments of the Courts on behalf of Judgment creditors
- Administration of Legal Aid services
- Collection of forfeited funds

Customers and Location of Activities

Judicial Administration provides support to the Chief Justice, the President and Members of the Court of Appeal, Grand Court Judges (permanent and acting), the Chief Magistrate and Magistrates (permanent and acting). The services provided by the Judicial Administration are provided to members of the Legal Profession, the Police, other Government Agencies and the general public of the Cayman Islands and abroad. Services are provided from the main court house and from the adjacent building Kirk House, both in the centre of Georgetown, and, increasingly, through the judicial website.

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the Judicial Administration in the 2022 and 2023 financial years are as follows:

- Ensure optimum use of Government resources so that costs are reduced as much as possible whilst increasing efficiency
- Continue ongoing technological modernisation of the Courts system
- Development of a new court facility

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for the Judicial Administration for the years ending 31 December 2022 and 31 December 2023 are as follows:

	2022 1 Jan to 31 Dec 2022 \$000's	2023 1 Jan to 31 Dec 2023 \$000's	2021 12-Month Forecast \$000's
REVENUE FROM CABINET	12,039	12,512	10,177
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	-	-	-
REVENUE FROM OTHERS	41	41	67
OPERATING EXPENSES	12,080	12,553	10,244
OPERATING SURPLUS/DEFICIT	-	-	-
NET WORTH	3,685	3,960	3,275
CASH FLOWS FROM OPERATING ACTIVITIES	278	335	218
CASH FLOWS FROM INVESTING ACTIVITIES	(430)	(295)	(1,295)
CASH FLOWS FROM FINANCING ACTIVITIES	410	275	1,042
CHANGE IN CASH BALANCES	258	315	(35)

FINANCIAL PERFORMANCE RATIO	2022 1 Jan to 31 Dec 2022 %	2023 1 Jan to 31 Dec 2023 %	2021 12-Month Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	2.30:1	2.51:1	2.51:1
TOTAL ASSETS : TOTAL LIABILITIES	3.21:1	3.38:1	3.38:1

MAINTENANCE OF CAPABILITY

	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	118	126	99
STAFF TURNOVER (%)			
MANAGERS	10	10	16
PROFESSIONAL AND TECHNICAL STAFF	5	5	6
CLERICAL AND LABOURER STAFF	5	5	4
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
MANAGERS	9.3	10	8.6
PROFESSIONAL AND TECHNICAL STAFF	9.5	9.9	8.9
CLERICAL AND LABOURER STAFF	11.5	12	11
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	New HR system planned for 2022 (PoCS coordinating).		

	2022 1 Jan to 31 Dec 2022 \$000's	2023 1 Jan to 31 Dec 2023 \$000's	2021 12-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	5,350	5,625	4,940
ASSET REPLACEMENTS : TOTAL ASSETS	-	-	-
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	-	-	-
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	-	-	-
CHANGES TO ASSET MANAGEMENT POLICIES	-	-	-

	2022 1 Jan to 31 Dec 2022 \$000's	2023 1 Jan to 31 Dec 2023 \$000's	2021 12-Month Forecast \$000's
MAJOR <u>NEW</u> CAPITAL EXPENDITURE PROJECTS			
NONE	-	-	-
TOTAL	NIL	NIL	NIL

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2021	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Loss of key personnel – unable to maintain a motivated and high performing staff	Unchanged	• Develop training plans for the various divisions • Provide personal development opportunities • Conduct regular performance feedback • Job description review and evaluation • Staff engagement	Unknown
Hurricane or other damage and/or loss of confidential documents/exhibits and the inability of the courts to operate fully	Generator has been put in place as a contingency measure	Maintenance of strong-room and vault; and back-up computer disks.	Unknown
Volume of works exceeds capacity to manage it	Temporary court room construction in progress	• Seek ways to improve efficiency • Seek ways to reduce number of cases needing to come to court (including promotion of ADR) • Provide a new court facility • Increase the number of Judges and Magistrates	Unknown
New Court database management system acquisition and implementation		• Issue vendor contracts • Complete implementation • Conduct training	Unknown
Financial resources are not adequate to enable the Entity to effectively deliver its outputs		• Develop a strategy to advocate the position of the Entity • Develop a strategy for operations, including the workforce planning • Work with other Entities to explore shared services e.g. RCIPS	
Compromised continuity of ongoing operations		• Update business continuity plan on regular basis and provide to staff • Increase security of physical access to the office and restricted areas • Ensure improved confidentiality and security of electronic data	

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2022 1 Jan to 31 Dec 2022 \$000's	2023 1 Jan to 31 Dec 2023 \$000's	2021 12-Month Forecast \$000's
EQUITY INVESTMENT FROM CABINET INTO THE JUDICIAL ADMINISTRATION	410	275	1,275
TOTAL	410	275	1,275

PART B

OUTPUT PERFORMANCE

This Page is Intentionally Left Blank

5. OUTPUTS TO BE DELIVERED

JUD 1	Support of the Judiciary		
DESCRIPTION Support to the Judiciary, involving: • Secretarial, correspondence, transcripts, listing and support for cases and appeals to the Chief Justice and the Judiciary • Compiling statistics for Chief Justice and Economic and Statistics Office of the previous year • Order Law Reports and relevant material for the comprehensive legal library to be used by Judges, Magistrates, Attorneys and Public			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY • Number of judgments prepared • Number of statistical reports • Number of transcripts • Number of Law Reports in library • Number of Law Reports and Reference Books	200 1 35-38 N/A 5,500-6,000	200 1 38-40 N/A 5,800-6,200	200 1 33-36 4,000-4,550 N/A
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, catalogue material, reference books and track books borrowed from Library	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS • Judgments are prepared in accordance with Judges request • Statistic report available by 1 January annually • Transcripts are prepared within 2-4 weeks of appeals being lodged • Library opens 9am – 5:00pm on Monday-Friday	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
LOCATION • Grand Cayman	100%	100%	100%
COST	\$2,645,962	\$2,755,306	\$2,170,582
RELATED BROAD OUTCOME: • Strengthening good governance for more effective government			

JUD 2	Collection of Revenue		
DESCRIPTION			
The collection and receipting of Revenue in JEMS in accordance with Laws and court orders for Court Fines, Traffic Tickets, Court Fees, Notary Public Fees, Bailiff Fees, Legal Practitioners Fees, and Law Firm Operational Licenses.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY Number of receipts issued.	21,000-28,000	21,000-28,000	20,000-26,000
QUALITY - Amount receipted equates to funds received - Funds received in JEMS posted to IRIS	100% 100%	100% 100%	100% 100%
TIMELINESS - Money received deposited to the bank within one working day - Money posted from JEMS to IRIS by the end of the current month	100% 100%	100% 100%	100% 100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$929,596	\$943,787	\$752,174
RELATED BROAD OUTCOME: Strengthening good governance for more effective government			

JUD 7	Legal Aid Certificates		
DESCRIPTION			
Providing services required under the Legal Aid Act including the grant or refusal and issuing of Legal Aid Certificates for Criminal and Civil cases and the Taxation Certificates for Legal Aid bills submitted for payment.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
- Legal Aid Certificates Issued - Legal Aid Taxation Certificates Issued	1,600-2,800 1,900-2,600	1,700-3,000 2,000-2,800	1,500-2,600 1,800-2,600
QUALITY			
- Certificates issued and signed by authorized Officer in accordance with Legal Aid Act - Taxation Certificates processed and signed by Clerk of the Court or Taxation Officer in accordance with Legal Aid Act and Practice Direction	100% 100%	100% 100%	100% 100%
TIMELINESS			
- Legal Aid notification certificate issued and sent out within 2 to 5 working days - Taxation Certificate issued within 5 to 7 working days	100% 100%	100% 100%	100% 100%
LOCATION			
Grand Cayman	100%	100%	100%
COST			
	871,913	\$945,774	\$748,088
RELATED BROAD OUTCOME:			
Strengthening good governance for more effective government			

JUD 13	Court Funds Trust Operations		
DESCRIPTION			
Collection (receipting) and distribution (payments) made of funds receipted in JEMS for Family Support, Court Trust, Compensations, Cash Bonds, and Nominated Accounts as prescribed by court order(s).			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
- Number of receipts issued - Number of payments issued - Number of nominated accounts	20,000-21,000 15,000-20,000 150-175	20,000-21,000 15,000-20,000 150-175	15,000-16,000 14,000-15,000 125-150
QUALITY			
- Amount receipted equates to funds received - Payments processed in accordance with Court orders	100% 100%	100% 100%	100% 100%
TIMELINESS			
- Money received deposited to the bank within one working day - Payments processed in a timely manner and in accordance with Court rules or policies	100% 100%	100% 100%	100% 100%
LOCATION			
Grand Cayman	100%	100%	100%
COST			
	\$646,175	\$658,252	\$433,700
RELATED BROAD OUTCOME:			
Strengthening good governance for more effective government			

JUD 15	Support for the Conduct of Civil Proceedings		
DESCRIPTION			
Administrative Support for the Conduct of Civil proceedings, involving:			
- Receiving and filing legal documents relating to cases in the Grand (including Financial Services Division and Family Proceedings) 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	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
- Number of files prepared - Number of Gazette Notices prepared - Number of Civil appeals registered/prepared - Number of Grand Court cases registered/prepared - Number of Court documents served - Number of Maintenance matters registered/prepared - Number of Summary cases registered/processed - Number of Divorce cases processed - Number of Probate and Administration registered/processed - Number of Financial Service Division cases registered/processed - Number of Foreign Process registered/processed - Number of Domestic Violence registered/processed	515-530 96-98 38-39 262-269 180-183 79-81 241-248 327-336 210-216 185-385 120-123 16-18	530-560 100-105 40-42 270-277 186-189 83-85 255-260 343-352 222-228 185-385 120-126 16-18	500-515 94-96 37-38 255-262 177-180 77-79 234-241 318-327 204-210 185-385 117-120 14-16
QUALITY			
- Appeal bundles prepared in accordance with the relevant Law - Court documents: to be served and executed in accordance with the rules of the relevant court and convention - Administration of the Maintenance and Affiliation Law (child and spouse support) summonses prepared accurately and in accordance with the relevant laws and procedures	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS			
- Files prepared within 2-5 working days based on urgency - Bundles prepared before the relevant court session - Court documents served within 14 days - Summonses for child and spousal support issued within one week	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
LOCATION			
Grand Cayman	100%	100%	100%
COST			
	\$3,361,813	\$3,461,477	\$3,108,867
RELATED BROAD OUTCOME:			
Strengthening good governance for more effective government			

JUD 16	Support for the Conduct of Criminal and traffic Proceedings		
DESCRIPTION Administrative Support for the Conduct of Criminal and Traffic proceedings, involving: - Courtroom Operations — overseeing courtroom, staff; recording the minutes of court proceedings; issuing court rulings, notices and forms; assigning and training staff; ensuring minutes are captured and recorded; processing documents, filings and exhibits presented in court; issuing court orders; operating automated case management, recording systems and other technologies, and interacting with the court’s customers. - Records — establishing records management policies and overseeing/managing the records of the court, including case, financial, and personnel records, in a manner that is consistent with statutes related to privacy, security, and retention. - Filings, Fines, Fees and Exhibits — accepting, processing, and managing case related filings, fee collection, records, and exhibits. - Probation Services — consisting of a variety of ordered actions. Probation services may be provided for adult or youth offenders. - Problem-solving courts and Specialty Dockets — seeking to promote outcomes that will benefit not only the offender, but the victim and society as well using collaborate, innovative approaches to addressing offenders’ problems, including drug abuse, mental illness, and domestic violence.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY - Number of Criminal charges registered - Number of traffic matters registered - Number of traffic tickets registered - Number of indictment registered - Number of Drug Court Cases registered - Number of Summary Court Appeal cases registered - Number of Domestic Violence cases registered - Number of Cayman Brac Criminal and Traffic cases registered - Number of Coroners cases registered - Number of Mental Health matters registered - Number of Youth criminal and Traffic cases registered	1,000-2,000 1,000-2,000 7,000-9,000 150-200 50-100 40-60 60-100 40-60 60-75 100-150 50-70	1,000-2,000 1,000-2,000 8,000-10,000 150-200 50-100 40-60 60-100 40-60 60-75 100-150 50-70	1,000-2,000 1,000-2,000 5,000-7,000 150-200 40-70 40-60 50-75 25-30 45-60 75-100 50-70
QUALITY - Issuing Summonses in accordance of Court Rules - Processing court orders accurately - Timely completion of court transcripts. - Providing adequate court room services	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS - Charges and Summonses filed within 1-5 working days based on urgency - Registered tickets within 24 hours to allow online payments - Register indictments within 24 hours for transmission to the Grand Court - Transfer Drug Rehabilitation cases before the each Thursday - Transfer Domestic Violence cases before each court session - Register Youth matters before each Friday court session - Coroner’s certificates issued within five working days after Jury verdict and processing autopsy requests within 24 hours. - Register Cayman Brac matters before monthly hearing date	100% 100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100% 100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$3,100,849	\$3,252,205	\$2,592,300
RELATED BROAD OUTCOME: Strengthening good governance for more effective government			

JUD 17	Support for the Drug Rehabilitation Court		
DESCRIPTION Administration and support for the conduct of Drug Rehabilitation Court (DRC) proceedings, involving: - Processing applications - Receiving and filing legal documents relating to cases - Preparing pre-court and courtroom materials and reports - Issuing summonses and bail bonds - Maintenance of registers of DRC participants - Conducting Urine Analysis (U/A) Random protocol and Courtroom U/A testing. Administering observed urine tests for drug use on-site and conducting random protocol phone-in programme, which involves random selection of clients to be sent to the forensic laboratory for urine testing - Programme coordination and monitoring - Provide court room services by ushering Magistrates in and out of the court and keep order in the court. Ensure that all files are available for the Magistrate			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY - Number of DRC applications processed - Number of DRC Provisional Orders made - Number of DRC Prescribed Treatment Programme Orders Made - Number of DRC graduates - Number of U/A's - Number of DRC Team meeting	50-70 40-70 40-60 35-50 2,000-2,500 30-40	50-70 40-70 40-60 35-50 2,000-2,500 30-50	40-50 35-40 30-40 30-40 1,800-2,000 20-30
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	95% 100% 100% 95% 100%	95% 100% 100% 95% 100%	80% 95% 95% 90% 100%
TIMELINESS - Applications processed within 14 days - DRC materials and reports prepared before the relevant court session - Orders processed within two working days	95% 95% 95%	95% 95% 95%	90% 90% 90%
LOCATION Grand Cayman	100%	100%	100%
COST	\$482,347	\$494,877	\$371,812
RELATED BROAD OUTCOME: Strengthening good governance for more effective government			

This Page is Intentionally Left Blank



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 Act (2020 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 Act (2020 Revision).

To the best of my knowledge the statements are:

- a. Complete and reliable;
- b. Fairly reflect the forecast financial position as at 31 December 2022 and 31 December 2023 and performance for the years ending 31 December 2022 and 31 December 2023; and
- c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Act (2020 Revision)).

Suzanne Bothwell

Chief Officer and Court Administrator

Judicial Administration

31 December 2021

This Page is Intentionally Left Blank

FINANCIAL STATEMENTS

FOR THE 2022 FINANCIAL YEAR ENDING 31 DECEMBER 2022
AND THE 2023 FINANCIAL YEAR ENDING 31 DECEMBER 2023

This Page is Intentionally Left Blank

JUDICIAL ADMINISTRATION

STATEMENT OF ACCOUNTING POLICIES

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

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

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

Reporting Period

The reporting period is the period ending 31 December 2022 and 2023.

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.

JUDICIAL ADMINISTRATION

STATEMENT OF ACCOUNTING POLICIES (CONTINUED)

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

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

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

Computer Hardware and Software

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

Liabilities

Accounts Payable

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

Provisions

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

Employee entitlements

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

JUDICIAL ADMINISTRATION
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2022 AND 31 DECEMBER 2023

12-Month Forecast 2021	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2022	12-Month Budget 2023
	Current Assets			
2,333,894	Cash and cash equivalents	1	2,538,672	2,854,345
-	Marketable securities and deposits			
1,048,127	Trade receivables	2	1,203,221	1,242,640
10,000	Other receivables	2	10,000	10,000
-	Inventories	3	-	-
-	Investments	4	-	-
75,000	Prepayments	5	75,000	75,000
3,467,021	Total Current Assets		3,826,893	4,181,985
	Non-Current Assets			
-	Trade receivables	2	-	-
-	Other receivables	2	-	-
-	Inventories	3	-	-
-	Investments	4	-	-
-	Prepayments	5	-	-
484,767	Intangible Assets	6	516,691	458,615
988,170	Property, plant and equipment	6	1,006,374	984,358
1,472,937	Total Non-Current Assets		1,523,065	1,442,973
4,939,958	Total Assets		5,349,958	5,624,958
	Current Liabilities			
-	Trade payables	7	-	-
275,000	Other payables and accruals	7	275,000	275,000
-	Unearned revenue	8	-	-
100,000	Employee entitlements	9	100,000	100,000
1,290,150	Repayment of surplus		1,290,150	1,290,150
1,665,150	Total Current Liabilities		1,665,150	1,665,150
	Non-Current Liabilities			
-	Trade payables	7	-	-
-	Other payables and accruals	7	-	-
-	Unearned revenue	8	-	-
-	Employee entitlements	9	-	-
-	Total Non-Current Liabilities		-	-
1,665,150	Total Liabilities		1,665,150	1,665,150
3,274,808	Net Assets		3,684,808	3,959,808
	NET WORTH			
4,564,958	Contributed capital		4,974,958	5,249,958
-	Other Reserves		-	-
-	Revaluation reserve		-	-
(1,290,150)	Accumulated surpluses/(deficits)		(1,290,150)	(1,290,150)
3,274,808	Total Net Worth		3,684,808	3,959,808

JUDICIAL ADMINISTRATION

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

12-Month Forecast 2021	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2022	12-Month Budget 2023
	Revenue			
10,244,122	Sale of goods and services	10	12,080,156	12,553,178
-	Investment revenue	11	-	-
-	Donations	12	-	-
-	Other revenue		-	-
10,244,122	Total Revenue		12,080,156	12,553,178
	Expenses			
7,440,956	Personnel costs	13	8,951,940	9,517,608
2,574,823	Supplies and consumables	14	2,748,344	2,660,478
230,787	Depreciation & Amortisation	6	379,872	375,092
-	Impairment of property, plant and equipment	6	-	-
-	Impairment of inventory	3	-	-
-	Litigation costs	15	-	-
-	Other expenses		-	-
(2,444)	Other Gains and Losses	16	-	-
10,244,122	Total Expenses		12,080,156	12,553,178
-	Surplus or (Deficit) for the period		-	-

JUDICIAL ADMINISTRATION
STATEMENT OF CASH FLOWS
FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

12-Month Forecast 2021	CASH FLOW STATEMENT	Note	12-Month Budget 2022	12-Month Budget 2023
	CASH FLOWS FROM OPERATING ACTIVITIES			
	<i>Receipts</i>			
10,200,477	Outputs to Cabinet		11,936,663	12,472,259
-	Outputs to other government agencies		-	-
57,310	Sale of goods and services - third party		41,501	41,500
-	Interest received		-	-
-	Donations / Grants		-	-
25,000	Other receipts		-	-
	<i>Payments</i>			
(7,388,046)	Personnel costs		(8,951,940)	(9,517,608)
(2,679,511)	Supplies and consumables		(2,748,344)	(2,660,478)
-	Interest paid		-	-
2,444	Other payments		-	-
217,674	Net cash flows from operating activities		277,880	335,673
	CASH FLOWS FROM INVESTING ACTIVITIES			
(1,295,000)	Purchase of property, plant and equipment		(430,000)	(295,000)
-	Proceeds from sale of property, plant and equipment		-	-
(1,295,000)	Net cash flows from investing activities		(430,000)	(295,000)
	CASH FLOWS FROM FINANCING ACTIVITIES			
1,275,000	Equity Investment from Org 40		410,000	275,000
(233,000)	Repayment of Surplus to Org 40		-	-
1,042,000	Net cash flows from financing activities		410,000	275,000
(35,326)	Net increase/(decrease) in cash and cash equivalents		257,880	315,673
2,316,118	Cash and cash equivalents at beginning of period		2,280,792	2,538,672
2,280,792	Cash and cash equivalents at end of period	1	2,538,672	2,854,345

JUDICIAL ADMINISTRATION

STATEMENT OF CHANGES IN NET WORTH

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

	Contributed Capital	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2020 brought forward	3,289,958	(1,290,150)	1,999,808
Prior Year Adjustments			
Changes in accounting policy	-	-	-
Accounting Errors	-	-	-
Restated balance 31 December 2020	3,289,958	(1,290,150)	1,999,808
Changes in net worth for 2021			
Gain/(loss) on property revaluation	-	-	-
Gain/(loss) on revaluation of investments	-	-	-
Exchange differences on translating foreign operations	-	-	-
Equity Investment from Cabinet	1,275,000	-	1,275,000
Capital withdrawals by Cabinet	-	-	-
Dividends payable to Cabinet	-	-	-
Net revenue / expenses recognised directly in net worth	1,275,000	-	1,275,000
Surplus/(deficit)for the period 2021		-	-
Total recognised revenues and expenses for the period	1,275,000	-	1,275,000
Balance at 31 December 2021 carried forward	4,564,958	(1,290,150)	3,274,808

	Contributed Capital	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2021 brought forward	4,564,958	(1,290,150)	3,274,808
Prior Year Adjustments			
Changes in accounting policy	-	-	-
Accounting Errors	-	-	-
Restated balance 31 December 2021	4,564,958	(1,290,150)	3,274,808
Changes in net worth for 2022			
Gain/(loss) on property revaluation	-	-	-
Gain/(loss) on revaluation of investments	-	-	-
Exchange differences on translating foreign operations	-	-	-
Equity Investment from Cabinet	410,000	-	410,000
Capital withdrawals by Cabinet	-	-	-
Dividends payable to Cabinet	-	-	-
Net revenue / expenses recognised directly in net worth	410,000	-	410,000
Surplus/(deficit)for the period 2022		-	-
Total recognised revenues and expenses for the period	410,000	-	410,000
Balance at 31 December 2022 carried forward	4,974,958	(1,290,150)	3,684,808

JUDICIAL ADMINISTRATION

STATEMENT OF CHANGES IN NET WORTH (CONTINUED) FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

	Contributed Capital	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2022 brought forward	4,974,958	(1,290,150)	3,684,808
Prior Year Adjustments			
Changes in accounting policy	-	-	-
Accounting Errors	-	-	-
Restated balance 31 December 2022	4,974,958	(1,290,150)	3,684,808
Changes in net worth for 2023			
Gain/(loss) on property revaluation	-	-	-
Gain/(loss) on revaluation of investments	-	-	-
Equity Investment from Cabinet	275,000	-	275,000
Capital withdrawals by Cabinet	-	-	-
Net revenue / expenses recognised directly in net worth	275,000	-	275,000
Surplus/(deficit) for the period 2023		-	-
Total recognised revenues and expenses for the period	275,000	-	275,000
Balance at 31 December 2023	5,249,958	(1,290,150)	3,959,808

JUDICIAL ADMINISTRATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 1: CASH AND CASH EQUIVALENTS

12-Month Forecast 2021	Description	Foreign Currency	Exchange Rate	12-Month Budget 2022	12-Month Budget 2023
2,183,894	CI\$ Operational Current Account held at Royal Bank of Canada	2,388,672	1.0000	2,388,672	2,704,345
100,000	US\$ Operational Current Account held at Royal Bank of Canada	119,403	0.8375	100,000	100,000
50,000	Payroll Current Account held at Royal Bank of Canada	50,000	1.0000	50,000	50,000
2,333,894	TOTAL			2,538,672	2,854,345

NOTE 2: TRADE AND OTHER RECEIVABLES

12-Month Forecast 2021	Trade Recivables	12-Month Budget 2022	12-Month Budget 2023
	- Sale of goods and services	-	-
848,127	Outputs to Cabinet	1,003,221	1,042,640
200,000	Outputs to other government agencies	200,000	200,000
	- Other	-	-
	- Less: provision for doubtful debts	-	-
1,048,127	Total trade receivables	1,203,221	1,242,640

12-Month Forecast 2021	Trade Recivables	12-Month Budget 2022	12-Month Budget 2023
	Current		
964,277	Past due 1-30 days	1,203,221	1,242,640
52,406	Past due 31-60 days	-	-
31,444	Past due 61-90 days	-	-
	- Past due 90 and above	-	-
	Non-Current		
	- Past due 1 year and above	-	-
1,048,127	Total	1,203,221	1,242,640

12-Month Forecast 2021	Other Receivables	12-Month Budget 2022	12-Month Budget 2023
10,000	Other	10,000	10,000
10,000	Total other receivables	10,000	10,000

JUDICIAL ADMINISTRATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 2: TRADE AND OTHER RECEIVABLES (CONTINUED)

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
	Current		
10,000	Past due 1-30 days	10,000	10,000
10,000	Total	10,000	10,000

NOTE 5: PREPAYMENTS

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
75,000	Accrued Prepayments	75,000	75,000
-	Prepaid Insurance	-	-
-	Other	-	-
75,000	Total	75,000	75,000

NOTE 6: PROPERTY, PLANT AND EQUIPMENT

COST OF PROPERTY, PLANT AND EQUIPMENT

	Plant and equipment	Furniture and Fittings	Computer Hardware	Office Equipment	Motor Vehicles	Other assets	Total
Balance as at 1 January 2021	126,819	143,745	109,645	289,193	53,102	1,399,526	2,122,030
Additions	-	42,000	743,000	30,000	-	20,000	835,000
Disposals and Derecognition	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Balance as at 31 December 2021	126,819	185,745	852,645	319,193	53,102	1,419,526	2,957,030

	Plant and equipment	Furniture and Fittings	Computer Hardware	Office Equipment	Motor Vehicles	Other assets	Total
Balance as at 1 January 2022	126,819	185,745	852,645	319,193	53,102	1,419,526	2,957,030
Additions	-	40,000	160,000	-	80,000	20,000	300,000
Disposals and Derecognition	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Balance as at 31 December 2022	126,819	225,745	1,012,645	319,193	133,102	1,439,526	3,257,030

	Plant and equipment	Furniture and Fittings	Computer Hardware	Office Equipment	Motor Vehicles	Other assets	Total
Balance as at 1 January 2023	126,819	225,745	1,012,645	319,193	133,102	1,439,526	3,257,030
Additions	-	40,000	160,000	-	35,000	20,000	255,000
Disposals and Derecognition	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Balance as at 31 December 2023	126,819	265,745	1,172,645	319,193	168,102	1,459,526	3,512,030

JUDICIAL ADMINISTRATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 6: PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	<i>Plant and equipment</i>	<i>Furniture and fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2023	126,819	142,567	326,448	272,475	14,664	1,314,582	2,197,554
Transfers	-	-	-	-	-	-	-
Impairment change 2023	-	-	-	-	-	-	-
Depreciation Expense 2023	-	18,012	188,000	31,056	14,664	25,284	277,016
Eliminate on Disposal or Derecognition 2023	-	-	-	-	-	-	-
Balance as at 31 December 2023	126,819	160,579	514,448	303,531	29,328	1,339,866	2,474,570

Net Book value 31 December 2021	6,359	62,414	698,613	90,808	53,102	129,976	1,041,272
---------------------------------	-------	--------	---------	--------	--------	---------	-----------

Net Book value 31 December 2022	-	83,178	686,197	46,719	118,438	124,944	1,059,476
---------------------------------	---	--------	---------	--------	---------	---------	-----------

Net Book value 31 December 2023	-	105,166	658,197	15,663	138,774	119,660	1,037,460
---------------------------------	---	---------	---------	--------	---------	---------	-----------

NOTE 6: INTANGIBLE ASSETS

COST OF INTANGIBLE ASSETS

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2021	181,273	181,273
Additions	460,000	460,000
Disposals and Derecognition	-	-
Revaluation	-	-
Transfers	-	-
Balance as at 31 December 2021	641,273	641,273

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2022	641,273	641,273
Additions	130,000	130,000
Disposals and Derecognition	-	-
Revaluation	-	-
Transfers	-	-
Balance as at 31 December 2022	771,273	771,273

JUDICIAL ADMINISTRATION**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023****NOTE 6: INTANGIBLE ASSETS (CONTINUED)****COST OF INTANGIBLE ASSETS**

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2023	771,273	771,273
Additions	40,000	40,000
Disposals and Derecognition	-	-
Revaluation	-	-
Transfers	-	-
Balance as at 31 December 2023	811,273	811,273

JUDICIAL ADMINISTRATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 6: INTANGIBLE ASSETS (CONTINUED)

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2021	102,597	102,597
Transfers	-	-
Impairment Reserve 2021 (closing balance)	-	-
Depreciation Expense 2021	53,909	53,909
Eliminate on Disposal or Derecognition 2021	-	-
Balance as at 31 December 2021	156,506	156,506

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2022	156,506	156,506
Transfers	-	-
Impairment change 2022	-	-
Depreciation Expense 2022	98,076	98,076
Eliminate on Disposal or Derecognition 2022	-	-
Balance as at 31 December 2022	254,582	254,582

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2023	254,582	254,582
Transfers	-	-
Impairment change 2023	-	-
Depreciation Expense 2023	98,076	98,076
Eliminate on Disposal or Derecognition 2023	-	-
Balance as at 31 December 2023	352,658	352,658

Net Book value 31 December 2021	484,767	484,767
--	---------	---------

Net Book value 31 December 2022	516,691	516,691
--	---------	---------

Net Book value 31 December 2023	458,615	458,615
--	---------	---------

JUDICIAL ADMINISTRATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 7: TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
275,000	Accrued Expenses	275,000	275,000
275,000	Total trade payables other payables and accruals	275,000	275,000

NOTE 9: EMPLOYEE ENTITLEMENTS

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
-	Annual Leave	-	-
100,000	Retirement and long service leave	100,000	100,000
-	Accrued salaries	-	-
-	Travel	-	-
-	Pension	-	-
-	Other salary related entitlements	-	-
100,000	Total current portion	100,000	100,000
	<i>Non-current employee entitlements are represented by:</i>		
-	Retirement and long service leave	-	-
100,000	Total employee entitlements	100,000	100,000

JUDICIAL ADMINISTRATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 10: SALES OF GOODS AND SERVICES

12-Month Forecast 2021	Revenue type	12-Month Budget 2022	12-Month Budget 2023
10,177,522	Outputs to Cabinet	12,038,655	12,511,678
-	Outputs to other government agencies	-	-
100	Fees and charges	-	-
17,500	General sales	17,501	17,500
24,000	Rentals	24,000	24,000
25,000	Other	-	-
10,244,122	Total sales of goods and services	12,080,156	12,553,178
	<i>Fees and Charges</i>		
100	Bailiff Fees	-	-
100	Fees & Charges	-	-
	General Sales		
17,500	Sale Of Laws	17,501	17,500
17,500	Total General Sales	17,501	17,500
	Rentals		
24,000	Rentals - Other Properties	24,000	24,000
24,000	Total Rentals	24,000	24,000
	Other Goods & Services Revenue		
	Goods & Services Revenue		
25,000		-	-
	Sales of Outputs to Cabinet		
10,177,522	Sales of Outputs to Cabinet	12,038,655	12,511,678
10,177,522	Total Sales of Outputs to Cabinet	12,038,655	12,511,678
	<i>Other Interdepartmental Revenue</i>		
-	Financial Attest Services	-	-
-	Revenue from Ministries/Portfolios & Public Authorities	-	-
-	Total Other Interdepartmental Revenue	-	-
10,244,122	Total Goods and Services	12,080,156	12,553,178

NOTE 13: PERSONNEL COSTS

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
5,701,489	Salaries, wages and allowances	6,803,155	7,143,775
1,185,036	Health care	1,752,350	1,942,423
305,679	Pension	371,935	396,910
40,000	Leave	20,000	30,000
208,751	Other personnel related costs	4,500	4,500
7,440,956	Total Personnel Costs	8,951,940	9,517,608

JUDICIAL ADMINISTRATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 14: SUPPLIES AND CONSUMABLES

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
142,936	Supplies and Materials	141,000	141,460
1,218,242	Purchase of services	1,330,044	1,220,718
673,154	Lease of Property and Equipment	710,000	710,000
434,426	Utilities	485,000	491,000
-	General Insurance	-	-
11,589	Interdepartmental expenses	12,000	12,000
10,000	Travel and Subsistence	15,000	30,000
50,000	Recruitment and Training	40,000	40,000
34,476	Other	15,300	15,300
2,574,823	Total Supplies and consumables	2,748,344	2,660,478

NOTE 16: GAINS / (LOSSES)

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
-	Net (gain) / loss on disposal of property, plant and equipment, revaluation	-	-
-	Gain/Loss on Derecognition of Assets	-	-
(2,444)	Net (gain) / loss on foreign exchange Transactions	-	-
(2,444)	Total gains/ (losses)	-	-

NOTE 18: RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/ (DEFICIT)

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
-	Surplus/(deficit) from ordinary activities	-	-
	Non-cash movements		
230,787	Depreciation expense	379,872	375,092
-	Impairment	-	-
-	(Gain)/losses on sale of property plant and equipment	-	-
	Changes in current assets and liabilities:		
22,955	(Increase)/decrease in receivables - Other Government agencies	(101,992)	(39,419)
-	(Increase)/decrease in receivables - SAGC's	-	-
33,440	(Increase)/decrease in receivables - Other 3rd Party	-	-
-	Increase/(decrease) in payables - Other Government agencies	-	-
-	Increase/(decrease) in payables - SAGC's	-	-
(69,658)	Increase/(decrease) in payables - Other 3rd Party	-	-
217,524	Net cash flows from operating activities	277,880	335,673

JUDICIAL ADMINISTRATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 21: RELATED PARTY AND KEY MANAGEMENT PERSONNEL DISCLOSURES

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
787,332	Salaries & other short-term employee benefits	821,630	957,732
787,332	Total	821,630	957,732

OFFICE OF THE COMMISSIONER OF POLICE

BUDGET STATEMENTS

FOR THE 2022 FINANCIAL YEAR ENDING 31 DECEMBER 2022

AND THE 2023 FINANCIAL YEAR ENDING 31 DECEMBER 2023

PREPARED IN ACCORDANCE OF SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE ACT (2020 REVISION)

This Page is Intentionally Left Blank

CONTENT

STATEMENTS: STATEMENT OF MINISTER/ CHIEF OFFICER

PART A: OWNERSHIP PERFORMANCE

1. NATURE AND SCOPE OF ACTIVITIES
2. STRATEGIC OWNERSHIP GOALS
3. OWNERSHIP PERFORMANCE TARGETS
4. EQUITY INVESTMENTS AND WITHDRAWALS

PART B: OUTPUT PERFORMANCE

5. OUTPUTS TO BE DELIVERED

APPENDIX: FORECAST FINANCIAL STATEMENTS

This Page is Intentionally Left Blank

STATEMENT OF THE MINISTER

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2022 and 2023 financial years.



Honourable Wayne Panton, JP, MP
Premier

Office of the Commissioner of Police

31 December 2021

STATEMENT OF THE CHIEF OFFICER

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

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



Derek Byrne
Chief Officer

Office of the Commissioner of Police

31 December 2021

This Page is Intentionally Left Blank

PART A

OWNERSHIP PERFORMANCE

This Page is Intentionally Left Blank

1. NATURE AND SCOPE OF ACTIVITIES

Nature of Activities

The Office of the Commissioner of Police (OCP) consists of two departments, Cayman Islands Coast Guard (CICG) and Police Services (RCIPS).

The OCP is headed by the Commissioner of Police as the Chief Officer, reporting to the Governor, Deputy Governor and the Premier, Honourable Wayne Panton, as the Minister with responsibility for the OCP. The OCP provides policy advice to the Minister on matters relating to law enforcement; contributing to national security, maritime border control, and to the overall well-being of the community through effective policing and law enforcement.

The CICG provides operational capability for effectively providing maritime security and law enforcement, maritime border control, search and rescue, accident and disaster response management and marine environmental protection functions for the Cayman Islands.

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

Scope of Activities

Owing to the geography and small size of the jurisdiction, the OCP is mandated to provide several aspects of security and safety in addition to regular policing, such as national security and border control, marine search-and-rescue, and the detection and disruption of illicit maritime activity by:

- Providing for the maintenance and enforcement of law and order, the preservation of the peace, the protection of life and property, disaster management, the prevention and detection of crime and the apprehension, and submittal for the prosecution of offenders.
- Providing effective and efficient administration, implementation, and enforcement of the Police Act and Regulations.
- Providing national security and border control.
- Providing an effective and efficient maritime search and rescue service to persons within our assigned search and rescue region.
- Reducing the illicit maritime movement of persons, drugs, weapons and other items.

Customers and Location of Activities

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

The OCP provides services on Grand Cayman, Cayman Brac and Little Cayman and may also be deployed to the Overseas Territories as and when required. Maritime services extend out to 100 nautical miles of the Islands.

2. STRATEGIC OWNERSHIP GOALS

The Office of the Commissioner of Police strives to operate in furtherance of the Cayman Islands Government's Broad Outcome 3: "Providing solutions to improve the well-being of our people so they can achieve their full potential."

The Key Strategic Ownership Goals for the Office of the Commissioner of Police in the 2022 and 2023 financial years as follows:

Our Vision

- Making the Cayman Islands Safer

Our Mission

- Working with our communities, working for our communities

Our Style

- Friendly
- Fair and Firm delivered with **Respect, Courtesy, Integrity, Professionalism, Service**

Our Goals

- Understanding the threats
- Securing the Cayman Islands
- Ensuring safer communities
- Delivering a professional policing service
- Ensuring the safety of our maritime domain users
- Reducing instances of illicit maritime activity in and around the Islands

Our Priorities

- Protecting the vulnerable
- Addressing community concerns
- Relentlessly tackling the perpetrators of crime
- Targeting illegal commodities
- Terrorism
- Emergency and Disaster management
- Support for operational policing
- Ensure the maritime safety of all persons and vessels operating within the territorial waters of the Cayman Islands and within its internationally agreed maritime search and rescue region
- Detect and disrupt the illicit maritime movement of persons and goods within our territorial waters, and on the high seas surrounding our Islands

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for the Office of the Commissioner of Police for the years ending 31 December 2022 and 31 December 2023 are as follows:

	2022 1 Jan to 31 Dec 2022 \$000's	2023 1 Jan to 31 Dec 2023 \$000's	2021 12-Month Forecast \$000's
REVENUE FROM CABINET	53,315	54,768	49,149
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	-	-	-
REVENUE FROM OTHERS	1,258	1,245	1,188
OPERATING EXPENSES	54,482	55,927	50,337
OPERATING SURPLUS/DEFICIT	91	86	-
NET WORTH	56,780	61,707	51,813
CASH FLOWS FROM OPERATING ACTIVITIES	3,687	3,824	6,166
CASH FLOWS FROM INVESTING ACTIVITIES	(4,876)	(4,841)	(4,692)
CASH FLOWS FROM FINANCING ACTIVITIES	4,876	4,841	3,198
CHANGE IN CASH BALANCES	3,687	3,824	4,672

FINANCIAL PERFORMANCE RATIO	2022 1 Jan to 31 Dec 2022 %	2023 1 Jan to 31 Dec 2023 %	2021 12-Month Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	8:1	9.4:1	6.7:1
TOTAL ASSETS : TOTAL LIABILITIES	21.8:1	23.6:1	20:1

MAINTENANCE OF CAPABILITY

	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	564	564	564
STAFF TURNOVER (%)			
MANAGERS	-	-	-
PROFESSIONAL AND TECHNICAL STAFF	-	-	-
CLERICAL AND LABOURER STAFF	-	-	-
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
MANAGERS	-	-	-
PROFESSIONAL AND TECHNICAL STAFF	-	-	-
CLERICAL AND LABOURER STAFF	-	-	-
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	-	-	-

	2022 1 Jan to 31 Dec 2022 \$000's	2023 1 Jan to 31 Dec 2023 \$000's	2021 12-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	59,509	64,435	54,542
ASSET REPLACEMENTS : TOTAL ASSETS	8.2%	7.5%	8.8%
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	64.0%	60.9%	67.4%
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	73.7%	77.2%	69.6%
CHANGES TO ASSET MANAGEMENT POLICIES	NONE	NONE	NONE

	2022 1 Jan to 31 Dec 2022 \$000's	2023 1 Jan to 31 Dec 2023 \$000's	2021 12-Month Forecast \$000's
MAJOR <u>NEW</u> CAPITAL EXPENDITURE PROJECTS			
CICG: BOATS - COASTAL PATROL VESSEL	2,000	2,000	1,626
CICG: BOATS - FAST RESPONSE BOAT	440	-	-
CICG: OTHER - EQUIPMENT, IT UPGRADE, CCTV	220	205	260
	2,660	2,205	1,886
RCIPS: BUILDINGS - GTPS, WBPS, DETENTION CENTRE UPGRADE	700	1,225	200
RCIPS: COMPUTER HARDWARE - AFIS AND RMS UPGRADE	616	761	462
RCIPS: VEHICLES - FUEL EFFICIENT AND ENVIRONMENTALLY FRIENDLY	500	500	650
RCIPS: CYBER HUB UPGRADE	150	150	-
RCIPS: SPECIALIST EQUIPMENT	250	-	-
	2,216	2,636	1,312
TOTAL	4,876	4,841	3,198

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2021	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
ROYAL CAYMAN ISLANDS POLICE SERVICE (RCIPS)			
Natural Disaster - Loss of Vital Information	Unchanged	Employees transfer vital information on a regular basis to the Archives Department for proper storage. Examples of vital information transferred are Personnel Records, Cabinet Papers, etc.	
Natural Disaster - Loss of Communications	Unchanged	Ensure contingency plans are in place and regularly tested.	
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. Ensure that staff retention strategies are developed and implemented. Identify cause(s) behind high attrition rates.	
Equipment Failure or Loss	Unchanged	Ensuring that IT systems in are properly maintained and backed up on a regular basis to minimize data loss. Ensuring contingency manual systems are in place should an equipment failure occur. Ensure effective and efficient preventative maintenance plans are in place and adequately funded.	
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.	
Failure to address the deficiencies articulated in the 2018 CFATF evaluation that could result in reputational and otherwise serious consequences for the jurisdiction.	Unchanged	Enhance capacity and capability to deliver a comprehensive framework of law enforcement strategies and operational tactics necessary to identify and investigate money laundering and terrorist financing cases.	
Closure of the current firearms training range impacting the safety of officers and the risk to the Public or any subjects.	Unchanged	Purpose built facility will allow the OCP to maintain and to improve on its firearm capabilities needed to address policing the Cayman Islands community needs.	

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2021	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
CAYMAN ISLANDS COAST GUARD (CICG)			
Inability of the Cayman Islands to meet local and international legal and treaty obligations relative to Maritime Search and Rescue Coordination.	Reduced by 70%	Dedicated resources for search and rescue response and coordination are now in place and operating on a 24/7/365 basis. Provide staff with basic and advanced search and rescue coordination training.	
Inability of the Cayman Islands to meet local and international obligations relative to delivery of Maritime Search and Rescue (SAR) response	Reduced by 30%	Inability of the Cayman Islands to meet local and international obligations relative to delivery of Maritime Search and Rescue (SAR) response	
Inability of the Cayman Islands to meet local and international obligations relative ensuring safety of local maritime domain users is preserved.	Reduced by 25% Current Level - 75%	Resources needed to ensure existing maritime safety regulations and policy are observed have been acquired and deployed. Need to create or modernize legislation, operational procedures which govern the safe use and operation of domestic commercial and private vessels is needed. Logistics, and appropriate levels of funding needed to ensure that Cayman Islands Coast Guard can establish Sister Island Detachment to mitigate this particular risk.	
Inability to provide appropriate level of maritime security service to effectively detect and disrupt illicit maritime activity around the Islands.	Unchanged	Provide appropriate levels of funding needed to ensure that sufficient staff and supplies can be acquired to allow Cayman Islands Coast Guard to sustain operational activity targeting illicit maritime activity (drug, Weapon and Human smuggling) occurring around all (3) Islands.	

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2022 1 Jan to 31 Dec 2022 \$000's	2023 1 Jan to 31 Dec 2023 \$000's	2021 12-Month Forecast \$000's
OFFICE OF THE COMMISSIONER OF POLICE PURCHASE OF ENTITY ASSETS - COAST GUARD (BOATS AND EQUIPMENT)	2,660	2,205	1,886
OFFICE OF THE COMMISSIONER OF POLICE PURCHASE OF ENTITY ASSETS - RCIPS (UPGRADES TO GTPS, WBPS, DETENTION CENTRE, AFIS, RMS AND CYBER HUB; VEHICLES, SPECIALIST EQUIPMENT)	2,216	2,636	1,312
TOTAL	4,876	4,841	3,198
CAPITAL WITHDRAWALS BY CABINET	91	86	-

PART B

OUTPUT PERFORMANCE

This Page is Intentionally Left Blank

5. OUTPUTS TO BE DELIVERED

POL 1	Policy Advice, Administrative and Support Services		
DESCRIPTION			
- Provide policy and security advice to His Excellency the Governor, Deputy Governor, Cabinet, National Security Council and the Anti-Corruption Commission as well as non-Government entities. - Provide advice and support as required to the management and staff of the Office of the Commissioner of Police and the Cayman Islands Coast Guard on matters of strategy, asset management, human resources, training and development, professional standards, finance, information technology, media and communications and best business practices.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
Number of oral briefings, policy advice papers and reports provided	60-65	60-65	60
Number of management reports provided to the Senior Leadership Team	12-14	12-14	15
Number of workforce management requests processed	1,500-2,000	1,500-2,000	1,800
Number of internal training courses conducted	6-12	6-12	6
Number of IT service requests processed	600-800	600-800	725
Number of media campaigns undertaken	2-4	2-4	2
Number of social interactions recorded	1,000-1,500	1,000-1,500	1,350
QUALITY			
Provide accurate and concise information inclusive of qualitative and quantitative data to support findings and recommendations.	100%	100%	100%
TIMELINESS			
Oral briefings: Weekly, Fortnightly	100%	100%	100%
Reports: Weekly, Monthly, Quarterly, Annually	100%	100%	100%
Policy papers: ongoing throughout the period	100%	100%	100%
Responses to requests for advice and support provided in a timely manner	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST			
	\$7,669,673	\$8,007,383	\$9,613,724
RELATED BROAD OUTCOME:			
Providing solutions to improve the well-being of our people so they can achieve their full potential			

POL 2	Neighbourhood, Community Policing and Security Services		
DESCRIPTION - Provision of uniform patrol and incident response within the Cayman Islands on a 24/7/365 basis. Carry out community policing initiatives and crime prevention initiatives through the organization of community groups, prevention education programs and crime prevention advice to victims of crime: - Uniform Patrols - Front Line Shifts; Community Policing, Operational Support; Special Constabulary - Provide security services to persons, locations or events warranting police security. These include personal protection for witnesses, the Governor and Chief Justice; and security services at the Law Courts and the Detention Centre. - Governors House, Courts, Detention Centre, Major Events Planning - Serving all summonses (to police officers only) and the execution of warrants from the courts. Case file management by the processing of all criminal files generated by Uniform and Tactical Operations and case conferencing with the office of the DPP for ultimate prosecution. - Process Unit, Detention Centre			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY - Number of calls for service attended - Number of case files processed - Number of prisoners processed - Number of summonses served - Number of crime prevention seminars undertaken	30,000-40,000 750-1,000 1,500-2,500 750-1,200 12-24	30,000-40,000 750-1,000 1,500-2,500 750-1,200 12-24	36,000 800 2,000 1,000 10
QUALITY - Customer satisfaction levels with police patrols provided (Independent annual customer satisfaction surveys done in Q4) - Level of satisfaction with police incident response by quality call-back surveys to 10% of persons reporting incidents (District Inspectors to report quarterly) - Conduct one crime prevention clinic, presentation, seminar, media release or media interviews per month - NPD/ COP to participate in quarterly Business Watch meetings - Publish crime prevention advice on RCIPS website and RCIPS social media accounts, reviewed and updated as required 100% of Detention Centre personnel trained in Human Rights obligations; Police Act and Regulations requirements. - Monthly inspection of Detention Centre (plant and operations), reported to the Deputy Commissioner of Operations through line management. - Prisoners processed in compliance with the Police and Bail Acts - Validated warrants executed 15 Officers trained in VIP protection over the next two years	75-90% 90-100% 100% 100% 100% 100% 100% 100% 85-100% 75%	75-90% 90-100% 100% 100% 100% 100% 100% 100% 85-100% 85-100%	75% 90% 100% 100% 100% 100% 100% 100% 85% 75%

TIMELINESS - Provide an emergency response time of 10 minutes in urban and 20 minutes in rural areas. - All prisoners processed and booked into custody within 1 hour of arrival at the Detention Centre. - Summonses to be served within 7 days or returned to court where witness / accused / defendant is out of jurisdiction - Warrants to be executed within 30 days where accused / defendant is in jurisdiction - Prosecutions within six months of coming to police notice - Accused persons processed within legal time guidelines - Unit Heads to prepare and submit annual reports on KPIs by January 15 of the following year	80-100%	80-100%	90%
	100%	100%	100%
	100%	100%	100%
	100%	100%	100%
	100%	100%	100%
	100%	100%	100%
	100%	100%	100%
	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$19,396,253	\$19,698,474	\$15,397,319
RELATED BROAD OUTCOME: Providing solutions to improve the well-being of our people so they can achieve their full potential			

POL 3	Crime Investigation and Criminal Justice Services		
DESCRIPTION - Carry out investigations, crime prevention and reduction strategies. - Major Incident Room (MIR), Criminal Investigations Department (CID), Crime Task Force (CTF), Multi Agency Safeguarding Hub (MASH)/ Family Support Unit (FSU), Financial Crimes Investigation Unit (FCIU), Joint Intelligence Unit (JIU), Digital Forensics Hub/Cyber Crime, CI Bureau of Financial Investigations (CIBFI), - Support services provided to the departments such as Crime Desk, Exhibits, and Scenes of Crime.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY - Number of financial crime investigations undertaken - Number of digital forensics examinations undertaken - Number of cybercrime investigations undertaken - Number of MASH referrals managed - Number of Crime Scenes attended - Number of cold case reviews undertaken - Number of RMS records processed	200-500 500-800 50-100 1,000-2,000 500-1,500 5-10 30,000-40,000	200-500 500-800 50-100 1,000-2,000 500-1,500 5-10 30,000-40,000	300 672 69 1,000 1,000 5 36,000
QUALITY - Increase overall detection rate by 2.5% 100% of all reports meeting referral threshold to the appropriate agencies by the MASH/ FSU - One Strategic Threat Assessment and one Organized Crime Threat Assessment completed annually - One monthly report on all Cyber Crime investigations - Conduct one Financial Crimes prevention clinic, presentation, seminar, media release or media interview per month - Publish current Financial Crimes prevention advice on RCIPS website and RCIPS social media accounts	80-90% 80-90% 100% 100% 100% 100%	80-90% 80-90% 100% 100% 100% 100%	90% 90% 100% 100% 100% 100%
TIMELINESS - An effective investigative response to all reported incidents within 10 minutes in urban and 20 minutes in rural areas - Increase victim updates by investigating officers to 100% of victims over the two-year period - FSU Referrals made within 30 days of receipt - All financial crimes reports referred to the Financial Crimes Investigative Unit within 12 hours of receipt - Prosecutions within six months of coming to police notice - Unit Heads to prepare and submit annual reports on KPIs by January 15 of the following year	80-85% 70-80% 80-85% 85-90% 90-100% 100%	80-85% 70-80% 80-85% 85-90% 90-100% 100%	85% 80% 80% 85% 90% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$14,200,321	\$14,438,579	\$12,947,406
RELATED BROAD OUTCOMES: Providing solutions to improve the well-being of our people so they can achieve their full potential.			

Note: The total cost of supplying this output in 2022 is \$14,237,264, however the receipt of \$36,943 from third parties reduces the cost to Cabinet to \$14,200,321.

POL 4	Traffic and Roads Policing Services		
DESCRIPTION - Provision of roads policing (traffic) and accident response on a 24/7/365 basis throughout the Cayman Islands. - Conduct ongoing Road Safety Campaigns. - Traffic and Roads Policing Unit (TARP)			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY - Number of traffic accident calls for service attended - Number of road safety education campaigns conducted - Number of traffic enforcement campaigns undertaken	2,500-3,500 2-4 12-24	2,500-3,500 2-4 12-24	2,800 2 15
QUALITY - Road safety campaign (Prevention Education) - One road safety press release monthly - One radio/television road safety education presentation every two months - One road safety education presentation quarterly to community groups (community organizations, schools, churches, youth groups etc.) - One major Traffic Enforcement operation each month - Monthly reports on the number of offences detected	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS - Weekly/ Monthly press releases of the number of offences detected - The Traffic and Roads Policing Unit Head to prepare and submit annual reports on KPIs by January 15 of the following year	100% 100%	100% 100%	100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$1,973,477	\$1,996,816	\$1,572,120
RELATED BROAD OUTCOME: Providing solutions to improve the well-being of our people so they can achieve their full potential			

POL 5	Firearms and K9 Services		
DESCRIPTION • Provision of a specialized response capability to incidents involving armed or violent offenders. • Detect the presence of illegal substances, dangerous chemicals or explosives. Pursue and apprehend fugitives. ○ Firearms Response Unit (FRU) ○ K9 Unit			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY • Number of calls for armed service attended • Number of proactive operations undertaken	800-1,200 100-200	800-1,200 100-200	1,000 150
QUALITY • Monthly reports on the number of offences detected • Firearm officers recertified in the use and handling of firearms annually • RCIPS Armorer to provide an inventory at the end of each month, of all police firearms, ammunition, Tasers and related accessories to the Superintendent Uniform Operations • Superintendent Uniform Operations to conduct at least 2 audits of police armory, firearms, ammunition, Tasers and related accessories, in each calendar year, reporting to the Deputy Commissioner (Operations)	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS • Provide an emergency response time of 10 minutes in urban and 20 minutes in rural areas • The Unit Commanders of the Firearms Response Unit and K9 to prepare and submit annual reports on KPIs by January 15 of the following year	80-100% 100%	80-100% 100%	80% 100%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$3,291,942	\$3,345,378	\$3,403,984
RELATED BROAD OUTCOME: • Providing solutions to improve the well-being of our people so they can achieve their full potential			

POL 6	Maritime Safety and Security Services		
DESCRIPTION			
• Provide search and rescue response capability within a 100 nautical miles radius of the Cayman Islands • Provide search and rescue coordination service within a 100 nautical miles radius of the Cayman Islands • Ensure compliance of commercial and domestic vessel safety standards • Patrol the territorial waters extending out to 100 Nautical Miles of the Cayman Islands with a view to detect and disrupt the illegal maritime movement of persons and items ○ Cayman Islands Coast Guard			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
• Number of actual engine hours recorded during patrol and search and rescue operations including training	1,675-1,790	1,675-1,790	1,720
• Number of search and rescue operations conducted	90-100	90-100	60
• Number of Maritime Safety Awareness Campaigns	6	6	6
• Advice to Local Government and International Organizations	12	12	12
QUALITY			
• Increase number of days that all vessels are available for maritime patrol	85-90%	85-90%	85%
• Increase number of deployments dedicated to proactive maritime patrols by 10%	60-70%	60-70%	60%
• Increase percentage of staff holding accredited maritime training by 10% in one or more of the following categories: engineering, boat handling and captaincy	100%	100%	100%
TIMELINESS			
• If team on duty: Maximum of 30 minutes to deploy from time call for service is received	75-80%	75-80%	75%
• If team is off duty: Maximum of 90 minutes to deploy from time call for service is received	70-75%	70-75%	60%
• The Coast Guard Commander to prepare and submit annual reports on KPIs by January 15 of the following year	100%	100%	100%
LOCATION			
• Within 100 miles radius of the Cayman Islands	100%	100%	100%
COST			
	\$3,382,971	\$3,620,873	\$3,021,958
RELATED BROAD OUTCOME:			
• Providing solutions to improve the well-being of our people so they can achieve their full potential			

POL 7	Aerial Patrol Services		
DESCRIPTION			
- Conduct aerial patrols of the territorial jurisdiction of the Cayman Islands and provide tactical support to land and sea police operations. - Use as a Medevac capability when required. - Provide support to the UK Overseas Territories for disaster management and security. - Air Operations Unit			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
- Number of actual aerial patrol hours - Number of Medevac operations undertaken	500-600 24-48	500-600 24-48	450 35
QUALITY			
100% of Staff trained to Paramedic standard.	90-100%	90-100%	80-90%
TIMELINESS			
- If team on duty: Maximum of 10 minutes to deploy from time call for service is received - If team is off duty: Maximum of 45 minutes to deploy from time call for service is received - The Head of Air Operations Unit to prepare and submit annual reports on KPIs by January 15 of the following year	85-90% 65-70% 100%	85-90% 65-70% 100%	85-90% 65-70% 100%
LOCATION			
- Within 100 square miles of the Cayman Islands - Within the Overseas Territories as required	100% 100%	100% 100%	100% 100%
COST			
	\$3,400,100	\$3,863,036	\$3,129,973
RELATED BROAD OUTCOME:			
Providing solutions to improve the well-being of our people so they can achieve their full potential			



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

These forecast financial statements have been prepared in accordance with the provisions of the Public Management and Finance Act (2020 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 Act (2020 Revision).

To the best of my knowledge the statements are:

- a. Complete and reliable;
- b. Fairly reflect the forecast financial position as at 31 December 2022 and 31 December 2023 and performance for the years ending 31 December 2022 and 31 December 2023; and
- c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Act (2020 Revision)).

Derek Byrne
Chief Officer

Office of the Commissioner of Police

31 December 2021

This Page is Intentionally Left Blank

FINANCIAL STATEMENTS

FOR THE 2022 FINANCIAL YEAR ENDING 31 DECEMBER 2022
AND THE 2023 FINANCIAL YEAR ENDING 31 DECEMBER 2023

This Page is Intentionally Left Blank

OFFICE OF THE COMMISSIONER OF POLICE
STATEMENT OF ACCOUNTING POLICIES
FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

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

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

Reporting Period

The reporting period is the period ending 31 December 2022 and 2023.

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.

OFFICE OF THE COMMISSIONER OF POLICE
STATEMENT OF ACCOUNTING POLICIES (CONTINUED)
FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

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

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

Computer Hardware and Software

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

Liabilities

Accounts Payable

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

Provisions

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

Employee entitlements

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

OFFICE OF THE COMMISSIONER OF POLICE
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2022 AND 31 DECEMBER 2023

12-Month Forecast 2021	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2022	12-Month Budget 2023
	Current Assets			
10,781,430	Cash and cash equivalents	1	14,467,926	18,292,088
-	Marketable securities and deposits			
7,096,492	Trade receivables	2	6,954,562	6,954,562
214,083	Other receivables	2	214,083	214,083
98,083	Inventories	3	98,083	98,083
-	Investments	4	-	-
171,835	Prepayments	5	171,835	171,835
18,361,923	Total Current Assets		21,906,489	25,730,651
	Non-Current Assets			
-	Trade receivables	2	141,930	141,930
-	Other receivables	2	-	-
-	Inventories	3	-	-
-	Investments	4	-	-
-	Prepayments	5	-	-
77,442	Intangible Assets	6	32,781	20,951
36,102,769	Property, plant and equipment	6	37,427,984	38,542,412
36,180,211	Total Non-Current Assets		37,602,695	38,705,292
54,542,134	Total Assets		59,509,184	64,435,943
	Current Liabilities			
47,158	Trade payables	7	47,158	47,158
1,033,297	Other payables and accruals	7	1,033,297	1,033,297
6,502	Unearned revenue	8	6,502	6,502
1,641,886	Employee entitlements	9	1,641,886	1,641,886
-	Repayment of surplus		-	-
2,728,843	Total Current Liabilities		2,728,843	2,728,843
	Non-Current Liabilities			
-	Trade payables	7	-	-
-	Other payables and accruals	7	-	-
-	Unearned revenue	8	-	-
-	Employee entitlements	9	-	-
-	Total Non-Current Liabilities		-	-
2,728,843	Total Liabilities		2,728,843	2,728,843
51,813,291	Net Assets		56,780,341	61,707,100
	NET WORTH			
49,780,974	Contributed capital		54,657,374	59,498,574
-	Other Reserves		-	-
2,133,656	Revaluation reserve		2,133,656	2,133,656
(101,338)	Accumulated surpluses/(deficits)		(10,688)	74,871
51,813,291	Total Net Worth		56,780,341	61,707,100

OFFICE OF THE COMMISSIONER OF POLICE
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

12-Month Forecast 2021	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2022	12-Month Budget 2023
	Revenue			
50,086,863	Sale of goods and services	10	54,352,006	55,809,462
-	Investment revenue	11	-	-
250,501	Donations	12	220,644	203,098
-	Other revenue		-	-
50,337,364	Total Revenue		54,572,650	56,012,559
	Expenses			
39,056,767	Personnel costs	13	42,146,526	42,961,272
7,875,449	Supplies and consumables	14	8,739,628	9,227,126
3,340,984	Depreciation & Amortisation	6	3,595,846	3,738,602
-	Impairment of property, plant and equipment	6	-	-
-	Impairment of inventory	3	-	-
-	Litigation costs	15	-	-
-	Other expenses		-	-
64,164	Other Gains and Losses	16	-	-
50,337,364	Total Expenses		54,482,000	55,927,000
-	Surplus or (Deficit) for the period		90,650	85,559

OFFICE OF THE COMMISSIONER OF POLICE
STATEMENT OF CASH FLOWS
FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

12-Month Forecast 2021	CASH FLOW STATEMENT	Note	12-Month Budget 2022	12-Month Budget 2023
	CASH FLOWS FROM OPERATING ACTIVITIES			
	<i>Receipts</i>			
51,892,363	Outputs to Cabinet		53,314,736	54,768,042
-	Outputs to other government agencies		-	-
994,454	Sale of goods and services - third party		931,755	935,481
-	Interest received		-	-
250,501	Donations / Grants		220,644	203,098
112,000	Other receipts		105,516	105,938
	<i>Payments</i>			
(39,003,900)	Personnel costs		(42,146,526)	(42,961,272)
(7,863,524)	Supplies and consumables		(8,739,628)	(9,227,126)
-	Interest paid		-	-
(216,227)	Other payments		-	-
6,165,667	Net cash flows from operating activities		3,686,496	3,824,162
	CASH FLOWS FROM INVESTING ACTIVITIES			
(4,802,152)	Purchase of property, plant and equipment		(4,876,400)	(4,841,200)
110,473	Proceeds from sale of property, plant and equipment		-	-
(4,691,679)	Net cash flows from investing activities		(4,876,400)	(4,841,200)
	CASH FLOWS FROM FINANCING ACTIVITIES			
3,198,234	Equity Investment from Org 40		4,876,400	4,841,200
	Repayment of Surplus to Org 40		-	-
3,198,234	Net cash flows from financing activities		4,876,400	4,841,200
4,672,222	Net increase/(decrease) in cash and cash equivalents		3,686,496	3,824,162
6,109,208	Cash and cash equivalents at beginning of period		10,781,430	14,467,926
10,781,430	Cash and cash equivalents at end of period	1	14,467,926	18,292,088

OFFICE OF THE COMMISSIONER OF POLICE
STATEMENT OF CHANGES IN NET WORTH
FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2020 brought forward	46,582,740	2,133,656	(137,354)	48,579,042
Prior Year Adjustments				
Changes in accounting policy	-	-	-	-
Accounting Errors	-	-	36,015	36,015
Restated balance 31 December 2020	46,582,740	2,133,656	(101,339)	48,615,057
Changes in net worth for 2021				
Gain/(loss) on property revaluation	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-
Exchange differences on translating foreign operations	-	-	-	-
Equity Investment from Cabinet	3,198,234	-	-	3,198,234
Capital withdrawals by Cabinet	-	-	-	-
Dividends payable to Cabinet	-	-	-	-
Net revenue / expenses recognised directly in net worth	3,198,234	-	-	3,198,234
Surplus/(deficit) for the period 2021			-	-
Total recognised revenues and expenses for the period	3,198,234	-	-	3,198,234
Balance at 31 December 2021 carried forward	49,780,974	2,133,656	(101,338)	51,813,291

	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2021 brought forward	49,780,974	2,133,656	(101,338)	51,813,291
Prior Year Adjustments				
Changes in accounting policy	-	-	-	-
Accounting Errors	-	-	-	-
Restated balance 31 December 2021	49,780,974	2,133,656	(101,338)	51,813,291
Changes in net worth for 2022				
Gain/(loss) on property revaluation	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-
Exchange differences on translating foreign operations	-	-	-	-
Equity Investment from Cabinet	4,876,400	-	-	4,876,400
Capital withdrawals by Cabinet	-	-	-	-
Dividends payable to Cabinet	-	-	-	-
Net revenue / expenses recognised directly in net worth	4,876,400	-	-	4,876,400
Surplus/(deficit) for the period 2022			90,650	90,650
Total recognised revenues and expenses for the period	4,876,400	-	90,650	4,967,050
Balance at 31 December 2022 carried forward	54,657,374	2,133,656	(10,688)	56,780,341

OFFICE OF THE COMMISSIONER OF POLICE

STATEMENT OF CHANGES IN NET WORTH (CONTINUED)

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2022 brought forward	54,657,374	2,133,656	(10,688)	56,780,341
Prior Year Adjustments				
Changes in accounting policy	-	-	-	-
Accounting Errors	-	-	-	-
Restated balance 31 December 2022	54,657,374	2,133,656	(10,688)	56,780,341
Changes in net worth for 2023				
Gain/(loss) on property revaluation	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-
Equity Investment from Cabinet	4,841,200	-	-	4,841,200
Capital withdrawals by Cabinet	-	-	-	-
Net revenue / expenses recognised directly in net worth	4,841,200	-	-	4,841,200
Surplus/(deficit) for the period 2023	-	-	85,559	85,559
Total recognised revenues and expenses for the period	4,841,200	-	85,559	4,926,759
Balance at 31 December 2023	59,498,574	2,133,656	74,871	61,707,100

OFFICE OF THE COMMISSIONER OF POLICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 1: CASH AND CASH EQUIVALENTS

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
15,500	Cash on hand (IRIS Confirmation Account/Petty Cash)	15,500	15,500
50	Cash in transit (IRIS Remittance Account)	50	50
10,096,737	CI\$ Operational Current Account held at Royal Bank of Canada	13,783,233	17,607,395
380,420	US\$ Operational Current Account held at Royal Bank of Canada	380,420	380,420
204,602	Payroll Current Account held at Royal Bank of Canada	204,602	204,602
84,121	Bank Accounts held at other financial institutions <u>[DISCLOSE ACCOUNT DETAILS IF MATERIAL]</u>	84,121	84,121
-	Fixed Deposits held with Treasury (less than 90 days)	-	-
10,781,430	TOTAL	14,467,926	18,292,088

NOTE 2: TRADE AND OTHER RECEIVABLES

12-Month Forecast 2021	Trade Receivables	12-Month Budget 2022	12-Month Budget 2023
95,492	Sale of goods and services	95,492	95,492
7,001,000	Outputs to Cabinet	7,001,000	7,001,000
-	Outputs to other government agencies	-	-
-	Other	-	-
-	Less: provision for doubtful debts	-	-
7,096,492	Total trade receivables	7,096,492	7,096,492

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
	Current		
6,528,772	Past due 1-30 days	6,777,150	6,777,150
354,825	Past due 31-60 days	-	-
212,895	Past due 61-90 days	-	-
-	Past due 90 and above	177,412	177,412
	Non-Current		
-	Past due 1 year and above	141,930	141,930
7,096,492	Total	7,096,492	7,096,492

12-Month Forecast 2021	Other Receivables	12-Month Budget 2022	12-Month Budget 2023
214,083	Other	214,083	214,083
-	Less: provision for doubtful debts	-	-
214,083	Total other receivables	214,083	214,083

OFFICE OF THE COMMISSIONER OF POLICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 2: TRADE AND OTHER RECEIVABLES (CONTINUED)

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
	Current		
214,083	Past due 1-30 days	214,083	214,083
214,083	Total	214,083	214,083

NOTE 3: INVENTORIES

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
98,083	Inventory held for use in the provision of goods and services	98,083	98,083
-	Work in Progress and finished goods	-	-
98,083	TOTAL INVENTORIES	98,083	98,083

NOTE 5: PREPAYMENTS

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
171,835	Accrued Prepayments	171,835	171,835
-	Prepaid Insurance	-	-
171,835	Total	171,835	171,835

OFFICE OF THE COMMISSIONER OF POLICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 6: PROPERTY, PLANT AND EQUIPMENT

COST OF PROPERTY, PLANT AND EQUIPMENT

	Land	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Water Retriculation	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	Other assets	Assets under construction or development	Total
Balance as at 1 January 2021	4,108,690	1,558,853	10,767,619	913,198	310,314	2,147,600	334,894	353,658	1,213,038	5,139,762	3,832,935	17,619,367	87,055	1,393,292	49,780,275
Additions	-	693,097	37,973	79,588	46,384	201,230	43,073	-	-	814,782	1,011,283	1,736,007	-	138,735	4,802,152
Disposals and Derecognition	-	-	-	-	-	-	-	-	-	(138,950)	(834,643)	-	-	-	(973,593)
Revaluation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	1,989	-	-	-	-	-	1,272,127	9,078	-	(1,285,303)	(2,110)
Balance as at 31 December 2021	4,108,690	2,251,950	10,805,592	992,786	358,687	2,348,830	377,967	353,658	1,213,038	5,815,594	5,281,702	19,364,452	87,055	246,724	53,606,724

	Land	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Water Retriculation	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	Other assets	Assets under construction or development	Total
Balance as at 1 January 2022	4,108,690	2,251,949	10,805,592	992,786	358,687	2,348,830	377,967	353,658	1,213,038	5,815,594	5,281,702	19,364,452	87,055	246,723	53,606,723
Additions	-	650,000	450,000	-	-	836,400	-	-	-	500,000	440,000	-	-	2,000,000	4,876,400
Disposals and Derecognition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2022	4,108,690	2,901,949	11,255,592	992,786	358,687	3,185,230	377,967	353,658	1,213,038	6,315,594	5,721,702	19,364,452	87,055	2,246,723	58,483,123

	Land	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Water Retriculation	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	Other assets	Assets under construction or development	Total
Balance as at 1 January 2023	4,108,690	2,901,949	11,255,592	992,786	358,687	3,185,230	377,967	353,658	1,213,038	6,315,594	5,721,702	19,364,452	87,055	2,246,723	58,483,123
Additions	-	400,000	975,000	-	-	966,200	-	-	-	500,000	-	-	-	2,000,000	4,841,200
Disposals and Derecognition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2023	4,108,690	3,301,949	12,230,592	992,786	358,687	4,151,430	377,967	353,658	1,213,038	6,815,594	5,721,702	19,364,452	87,055	4,246,723	63,324,323

OFFICE OF THE COMMISSIONER OF POLICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 6: PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Water Retriculation	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	Other assets	Total
Balance as at 1 January 2021	761,400	2,182,806	532,108	203,107	1,543,118	231,822	89,930	968,370	3,697,270	1,887,533	1,561,737	72,662	13,731,864
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Impairment Reserve 2021 (closing balance)	-	-	-	-	-	-	-	-	-	596,560	-	-	596,560
Depreciation Expense 2021	144,367	477,401	165,452	18,902	388,700	40,577	19,935	105,895	551,848	135,280	1,230,839	5,448	3,284,644
Eliminate on Disposal or Derecognition 2021	(249)	-	(435)	(35)	(7,305)	(1,454)	-	-	(99,635)	-	-	-	(109,113)
Balance as at 31 December 2021	905,518	2,660,207	697,125	221,974	1,924,512	270,945	109,865	1,074,265	4,149,484	2,619,373	2,792,575	78,110	17,503,954

	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Water Retriculation	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	Other assets	Total
Balance as at 1 January 2022	905,518	2,660,207	697,125	221,974	1,924,512	270,945	109,865	1,074,265	4,149,484	2,619,373	2,792,575	78,110	17,503,954
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Impairment change 2022	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense 2022	240,056	491,000	118,546	17,520	403,015	44,213	19,935	97,649	646,387	188,795	1,279,586	4,482	3,551,185
Eliminate on Disposal or Derecognition 2022	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2022	1,145,575	3,151,207	815,671	239,494	2,327,527	315,158	129,800	1,171,914	4,795,870	2,808,168	4,072,161	82,592	21,055,139

	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Water Retriculation	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	Other assets	Total
Balance as at 1 January 2023	1,145,575	3,151,207	815,671	239,494	2,327,527	315,158	129,800	1,171,914	4,795,870	2,808,168	4,072,161	82,592	21,055,139
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Impairment change 2023	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense 2023	333,486	528,813	42,064	13,873	591,636	59,368	19,935	10,629	591,924	204,569	1,327,345	3,130	3,726,772
Eliminate on Disposal or Derecognition 2023	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2023	1,479,060	3,680,020	857,735	253,367	2,919,164	374,526	149,735	1,182,543	5,387,794	3,012,738	5,399,506	85,722	24,781,911

Net Book value 31 December 2021	1,346,431	8,145,385	295,660	136,713	424,317	107,022	243,793	138,773	1,666,110	2,662,329	16,571,877	8,945	36,102,770
---------------------------------	-----------	-----------	---------	---------	---------	---------	---------	---------	-----------	-----------	------------	-------	------------

Net Book value 31 December 2022	1,756,374	8,104,385	177,114	119,193	857,702	62,809	223,858	41,124	1,519,723	2,913,534	15,292,291	4,463	37,427,984
---------------------------------	-----------	-----------	---------	---------	---------	--------	---------	--------	-----------	-----------	------------	-------	------------

Net Book value 31 December 2023	1,822,889	8,550,572	135,050	105,320	1,232,266	3,441	203,923	30,495	1,427,799	2,708,964	13,964,946	1,333	38,542,412
---------------------------------	-----------	-----------	---------	---------	-----------	-------	---------	--------	-----------	-----------	------------	-------	------------

OFFICE OF THE COMMISSIONER OF POLICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 6: PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

INTANGIBLE ASSETS

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2021	495,933	495,933
Additions	45,308	45,308
Disposals and Derecognition	-	-
Revaluation	-	-
Transfers	-	-
Balance as at 31 December 2021	541,241	541,241

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2022	541,241	541,241
Additions	-	-
Disposals and Derecognition	-	-
Revaluation	-	-
Transfers	-	-
Balance as at 31 December 2022	541,241	541,241

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2023	541,241	541,241
Additions	-	-
Disposals and Derecognition	-	-
Revaluation	-	-
Transfers	-	-
Balance as at 31 December 2023	541,241	541,241

OFFICE OF THE COMMISSIONER OF POLICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 6: PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2021	407,458	407,458
Transfers	-	-
Impairment Reserve 2021 (closing balance)	-	-
Depreciation Expense 2021	56,341	56,341
Eliminate on Disposal or Derecognition 2021	-	-
Balance as at 31 December 2021	463,799	463,799

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2022	463,799	463,799
Transfers	-	-
Impairment change 2022	-	-
Depreciation Expense 2022	44,661	44,661
Eliminate on Disposal or Derecognition 2022	-	-
Balance as at 31 December 2022	508,460	508,460

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2023	508,460	508,460
Transfers	-	-
Impairment change 2023	-	-
Depreciation Expense 2023	11,831	11,831
Eliminate on Disposal or Derecognition 2023	-	-
Balance as at 31 December 2023	520,291	520,291

Net Book value 31 December 2021	77,442	77,442
--	--------	--------

Net Book value 31 December 2022	32,781	32,781
--	--------	--------

Net Book value 31 December 2023	20,951	20,951
--	--------	--------

OFFICE OF THE COMMISSIONER OF POLICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 7: TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
47,158	Creditors	47,158	47,158
-	Creditors Ministries/Portfolios	-	-
-	Creditors other government agencies	-	-
(0)	Non current Accounts payable	(0)	(0)
205	Payroll Deductions	205	205
-	Operating Lease	-	-
689,139	Accrued Expenses	689,139	689,139
-	Accrued Expenses Ministries/Portfolios	-	-
-	Accrued Expenses other government agencies	-	-
-	Inter-entity due to	-	-
-	Accrued Entity Interest	-	-
-	Provisions	-	-
343,954	Other payables	343,954	343,954
1,080,455	Total trade payables other payables and accruals	1,080,455	1,080,455

NOTE 8: UNEARNED REVENUE

12-Month Forecast 2021	Details	12-Month Budget 2022	12-Month Budget 2023
-	Rentals paid in advance	-	-
-	Immigration deposits	-	-
-	Customs deposits	-	-
1,190	Revenue deposits	1,190	1,190
5,312	Other unearned revenue	5,312	5,312
-	Non current Unearned revenue	-	-
6,502	Total unearned revenue	6,502	6,502

NOTE 9: EMPLOYEE ENTITLEMENTS

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
1,200,000	Annual Leave	1,200,000	1,200,000
-	Retirement and long service leave	-	-
200,000	Accrued salaries	200,000	200,000
-	Travel	-	-
241,886	Pension	241,886	241,886
-	Other salary related entitlements	-	-
1,641,886	Total current portion	1,641,886	1,641,886
	<i>Non-current employee entitlements are represented by:</i>		
-	Retirement and long service leave	-	-
1,641,886	Total employee entitlements	1,641,886	1,641,886

OFFICE OF THE COMMISSIONER OF POLICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 10: SALE OF GOODS AND SERVICES

12-Month Forecast 2021	Revenue type	12-Month Budget 2022	12-Month Budget 2023
49,149,863	Outputs to Cabinet	53,314,736	54,768,042
-	Outputs to other government agencies	-	-
-	Fees and charges	-	-
825,000	General sales	931,755	935,481
-	Rentals	-	-
112,000	Other	105,516	105,938
50,086,863	Total sales of goods and services	54,352,006	55,809,462
	<i>Fees and Charges</i>		
825,000	Police Clearances	931,755	935,481
825,000	Total General Sales	931,755	935,481
112,000	Miscellaneous Receipts	105,516	105,938
112,000		105,516	105,938
	Sales of Outputs to Cabinet		
49,149,863	Sales of Outputs to Cabinet	53,314,736	54,768,042
49,149,863	Total Sales of Outputs to Cabinet	53,314,736	54,768,042
50,086,863	Total Goods and Services	54,352,006	55,809,462

NOTE 12: DONATIONS

12-Month Forecast 2021	Source	12-Month Budget 2022	12-Month Budget 2023
187,124	Foreign & Commonwealth Office - H145 Operational Support	183,701	203,098
15,962	Foreign & Commonwealth Office UKPC-TPC - IBIS Operator Support	17,443	-
47,416	National Crime Agency - Digital Forensics Hub Support	19,500	-
250,501	Total donations	220,644	203,098

NOTE 13: PERSONNEL COSTS

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
30,709,067	Salaries, wages and allowances	32,651,437	33,036,261
6,631,429	Health care	7,703,818	8,119,884
1,585,239	Pension	1,670,144	1,683,999
-	Leave	-	-
131,033	Other personnel related costs	121,127	121,127
39,056,767	Total Personnel Costs	42,146,526	42,961,272

OFFICE OF THE COMMISSIONER OF POLICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 14: SUPPLIES AND CONSUMABLES

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
793,550	Supplies and Materials	982,044	1,119,420
3,743,607	Purchase of services	3,782,319	3,982,448
1,979,337	Lease of Property and Equipment	2,237,238	2,237,238
718,668	Utilities	819,960	819,960
-	General Insurance	-	-
294,863	Interdepartmental expenses	307,020	307,020
60,017	Travel and Subsistence	76,692	76,692
76,282	Recruitment and Training	261,812	311,804
209,125	Other	272,544	372,544
7,875,449	Total Supplies & consumables	8,739,628	9,227,126

NOTE 16: GAINS / (LOSSES)

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
17,800	Net (gain) / loss on disposal of property, plant and equipment, revaluation	-	-
-	Gain/Loss on Derecognition of Assets	-	-
46,364	Net (gain) / loss on foreign exchange Transactions	-	-
64,164	Total gains/ (losses)	-	-

NOTE 18: RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS / (DEFICIT)

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
-	Surplus/(deficit) from ordinary activities	90,650	85,559
	Non-cash movements		
3,340,984	Depreciation expense	3,595,846	3,738,602
-	Impairment	-	-
17,800	(Gain)/losses on sale of property plant and equipment	-	-
	Changes in current assets and liabilities:		
2,782,446	(Increase)/decrease in receivables - Other Government agencies	-	-
-	(Increase)/decrease in receivables - SAGC's	-	-
(539)	(Increase)/decrease in receivables - Other 3rd Party	-	-
-	Increase/(decrease) in payables - Other Government agencies	-	-
-	Increase/(decrease) in payables - SAGC's	-	-
(157,183)	Increase/(decrease) in payables - Other 3rd Party	-	-
5,983,509	Net cash flows from operating activities	3,686,496	3,824,162

OFFICE OF THE AUDITOR GENERAL

BUDGET STATEMENTS

FOR THE 2022 FINANCIAL YEAR ENDING 31 DECEMBER 2022

AND THE 2023 FINANCIAL YEAR ENDING 31 DECEMBER 2023

PREPARED IN ACCORDANCE OF SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE ACT (2020 REVISION)

This Page is Intentionally Left Blank

CONTENT

STATEMENTS: STATEMENT OF MINISTER/ CHIEF OFFICER

PART A: OWNERSHIP PERFORMANCE

1. NATURE AND SCOPE OF ACTIVITIES
2. STRATEGIC OWNERSHIP GOALS
3. OWNERSHIP PERFORMANCE TARGETS
4. EQUITY INVESTMENTS AND WITHDRAWALS

PART B: OUTPUT PERFORMANCE

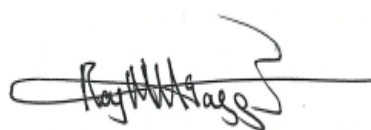
5. OUTPUTS TO BE DELIVERED

APPENDIX: FORECAST FINANCIAL STATEMENTS

This Page is Intentionally Left Blank

**STATEMENT OF THE PUBLIC ACCOUNTS
COMMITTEE CHAIRMAN**

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2022 and 2023 financial years.



**Public Accounts Committee
Chairman**

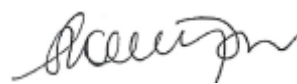
Office of the Auditor General

31 December 2021

STATEMENT OF THE AUDITOR GENERAL

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

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



**Sue Winspear, CPFA
Auditor General**

Office of the Auditor General

31 December 2021

This Page is Intentionally Left Blank

PART A

OWNERSHIP PERFORMANCE

This Page is Intentionally Left Blank

1. NATURE AND SCOPE OF ACTIVITIES

Nature of Activities

The *Cayman Islands 2009 Constitution* requires that there shall be an Auditor General who shall have “The power and responsibility to audit the public accounts of the Cayman Islands and the accounts and financial dealings of all authorities, offices and departments of Government and of all courts, and power to undertake value for money investigations in respect of the activities of such authorities, offices and departments”.

It further states that “In the exercise of his or her functions, the Auditor General (and any person acting on his or her behalf in the exercise of those functions) shall not be subject to the direction or control of any other person or authority, save that the Auditor General is answerable to the Public Accounts Committee of the Parliament 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 Act (2020 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, integrity and value 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.

Scope of Activities

The Office of the Auditor General is the independent “**Watchdog of Government Spending**” working on behalf of the Parliament 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 Parliament.

We provide support services to Hazard Management Cayman Islands, and the Auditor General is a member of 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 Parliament and the Public Accounts Committee.

Audit clients: All ministries, portfolios, offices, statutory authorities and government companies.

Locations: Office of the Auditor General, Grand Cayman, Cayman Islands, client offices.

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the Office of the Auditor General in the 2022 and 2023 financial years are as follows:

- To **strengthen** the accountability, transparency, integrity, value and delivery of **public services** through high quality audits by:
 - Timely conduct of high-quality, evidence-based, relevant audits.
 - Making impactful recommendations.
 - Follow up on implementation of recommendations.
 - Drive transparency in the public sector.
 - Drive accountability.
- To **demonstrate** ongoing **relevance** to the people of the Cayman Islands, Parliament and other stakeholders by:
 - Focusing our work on issues of national importance or priority, and at a point in time when the impact is greatest.
 - Communicate clearly and effectively with all stakeholders.
 - Ensure efficient and effective audits, leveraging technology where possible.
 - Adding value to the client's business.
 - Actively contribute to improving both the regional and international audit community.
- To encourage improvement through **leading by example** by:
 - Proactively demonstrating good governance.
 - Complying with internal audit standards and good practice.
 - Operate to the highest ethical standards.
- To continuously **develop our people** by:
 - Providing a continuous learning and development environment for staff.
 - Being an exemplar employer
 - Developing Caymanians in public sector audit.

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for the Office of the Auditor General for the years ending 31 December 2022 and 31 December 2023 are as follows:

	2022 1 Jan to 31 Dec 2022 \$000's	2023 1 Jan to 31 Dec 2023 \$000's	2021 12-Month Forecast \$000's
REVENUE FROM CABINET	960	960	950
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	2,387	2,480	2,166
REVENUE FROM OTHERS	-	-	-
OPERATING EXPENSES	3,316	3,401	2,931
OPERATING SURPLUS/DEFICIT	31	39	185
NET WORTH	720	759	688
CASH FLOWS FROM OPERATING ACTIVITIES	119	25	156
CASH FLOWS FROM INVESTING ACTIVITIES	(23)	(3)	(10)
CASH FLOWS FROM FINANCING ACTIVITIES	-	-	-
CHANGE IN CASH BALANCES	95	21	145

FINANCIAL PERFORMANCE RATIO	2022 1 Jan to 31 Dec 2022 %	2023 1 Jan to 31 Dec 2023 %	2021 12-Month Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	1.62	1.64	1.69
TOTAL ASSETS : TOTAL LIABILITIES	1.68	1.71	1.76

MAINTENANCE OF CAPABILITY

	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	23	23	22
STAFF TURNOVER (%)			
MANAGERS	25%	25%	25%
PROFESSIONAL AND TECHNICAL STAFF	25%	25%	25%
CLERICAL AND LABOURER STAFF	20%	20%	20%
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
MANAGERS	7	7	7
PROFESSIONAL AND TECHNICAL STAFF	5	5	5
CLERICAL AND LABOURER STAFF	5	5	5
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	NONE	NONE	NONE

	2022 1 Jan to 31 Dec 2022 \$000's	2023 1 Jan to 31 Dec 2023 \$000's	2021 12-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	1,594	1,775	1,378
ASSET REPLACEMENTS : TOTAL ASSETS	0%	0.2%	0.2%
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	25%	30%	35%
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	100%	85%	85%
CHANGES TO ASSET MANAGEMENT POLICIES	NONE	NONE	NONE

	2022 1 Jan to 31 Dec 2022 \$000's	2023 1 Jan to 31 Dec 2023 \$000's	2021 12-Month Forecast \$000's
MAJOR <u>NEW</u> CAPITAL EXPENDITURE PROJECTS			
COMPUTERS	5,000	5,000	5,000
PRINTERS	5,000	5,000	5,000
TOTAL	10,000	10,000	10,000

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2021	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Loss of reputation and credibility of being a reputable voice to our stakeholders in carrying out high quality audits.	No change	- Implement recommendations from PMF assessment and reassess within five years. - Develop / implement Auditor General's Act. - Integrated operational plan - Updating two practice manuals to incorporate ISSAIs for audit practices. - Quality assurance framework put in place. External activity: - Maintaining relationships with key stakeholders including Government, senior officers, PAC, Parliament, Governor and FCO - Effective media engagement - Focusing audit work on areas that matter to stakeholders – focussing on the right things.	Not quantifiable
Financial resources are inadequate for the Office to effectively deliver its mandate.	No change	- Integrated operational plan - Develop / implement Auditor General's Act	Not quantifiable
Unable to maintain a motivated, high performance and skilled workforce or attract key staff due to: - legislation and/or government policy adversely affecting the status of staff and/or their dependents; - lack of opportunities for progression; - the inability of the OAG to provide appropriate rewards; and - Change in business requirements necessitating deep specialist technical skills over the long term.	No change	- Ongoing job description review and evaluation. - Integrated annual operational and resourcing plan. - Develop / implement Auditor General's Act - Systematic feedback (informal and formal)	Not quantifiable

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2021	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Ongoing operations of the Office compromised due to: • Breaches of physical premises due to impact of natural disasters, fire, etc. • Breaches to our information technology systems • Theft of and unauthorized access to office equipment and data.	No change	• Further development of continuity of operations plan. • Alternative site to lease. • Development of physical and information technology security strategy and policy. • Implement Caseware audit security tools. • Procure a security audit for the Office. • Develop and implement an Information Management Policy. • Instigate routine meetings with CSD provider. • Review options for improved confidentiality and security of electronic data either through a separate network on Government servers or externally.	Not quantifiable

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2022 1 Jan to 31 Dec 2022 \$000's	2023 1 Jan to 31 Dec 2023 \$000's	2021 12-Month Forecast \$000's
NONE	-	-	-
TOTAL	NIL	NIL	NIL

PART B

OUTPUT PERFORMANCE

This Page is Intentionally Left Blank

5. OUTPUTS TO BE DELIVERED

AUD 2	Financial and Performance Audit Reports		
DESCRIPTION Audit reports and advice to the Parliament 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	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY - Number of reports issued reports to the Parliament - Number of audits in progress / partial reports	3-5 2-3	3-5 2-3	3-5 2-3
QUALITY - Issued reports are reviewed and signed off by the Deputy Auditor General and/or Auditor General - Request client’s comments on the draft reports and amend the final report if necessary - Report recommendation are endorsed by PAC - Report recommendations are accepted by the client	100% 100% 90-100% 75-100%	100% 100% 90-100% 75-100%	100% 100% 90-100% 75-100%
TIMELINESS - Auditor General reports become public documents within two weeks of submission to the Speaker of the Parliament - All reports are publicly available through the website within two days after becoming a public document	80-100% 100%	80-100% 100%	80-100% 100%
LOCATION 64 Shedden Road, George Town and Client premises (local and international)	100%	100%	100%
COST	\$960,000	\$960,000	\$950,000
RELATED BROAD OUTCOME: Strengthening good governance for more effective government			

This Page is Intentionally Left Blank



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 Act (2020 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 Act (2020 Revision).

To the best of my knowledge the statements are:

- a. Complete and reliable;
- b. Fairly reflect the forecast financial position as at 31 December 2022 and 31 December 2023 and performance for the years ending 31 December 2022 and 31 December 2023; and
- c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Act (2020 Revision)).

Sue Winspear, CPFA

Auditor General

Office of the Auditor General

31 December 2021

This Page is Intentionally Left Blank

FINANCIAL STATEMENTS

FOR THE 2022 FINANCIAL YEAR ENDING 31 DECEMBER 2022
AND THE 2023 FINANCIAL YEAR ENDING 31 DECEMBER 2023

This Page is Intentionally Left Blank

OFFICE OF THE AUDITOR GENERAL
STATEMENT OF ACCOUNTING POLICIES
FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

General Accounting Policies

Reporting entity

These forecast financial statements are for the *Office of the Auditor General*.

Basis of preparation

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

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

Reporting Period

The reporting period is the period ending 31 December 2022 and 2023.

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.

OFFICE OF THE AUDITOR GENERAL

STATEMENT OF ACCOUNTING POLICIES (CONTINUED)

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

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

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

Computer Hardware and Software

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

Liabilities

Accounts Payable

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

Provisions

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

Employee entitlements

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

OFFICE OF THE AUDITOR GENERAL
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2022 AND 31 DECEMBER 2023

12-Month Forecast 2021	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2022	12-Month Budget 2023
	Current Assets			
732,831	Cash and cash equivalents	1	828,522	850,043
-	Marketable securities and deposits			
779,000	Trade receivables	2	860,088	891,092
-	Other receivables	2	-	-
-	Inventories	3	-	-
-	Investments	4	-	-
15,580	Prepayments	5	17,200	17,820
1,527,411	Total Current Assets		1,705,810	1,758,955
	Non-Current Assets			
-	Trade receivables	2	-	-
-	Other receivables	2	-	-
-	Inventories	3	-	-
-	Investments	4	-	-
-	Prepayments	5	2	2
-	Intangible Assets	6	-	-
66,545	Property, plant and equipment	6	69,872	73,366
66,545	Total Non-Current Assets		69,874	73,368
1,593,956	Total Assets		1,775,684	1,832,323
	Current Liabilities			
-	Trade payables	7	-	-
89,797	Other payables and accruals	7	116,285	110,562
57,139	Unearned revenue	8	163,544	178,249
172,972	Employee entitlements	9	189,886	198,455
585,582	Repayment of surplus		585,582	585,582
905,490	Total Current Liabilities		1,055,297	1,072,848
	Non-Current Liabilities			
-	Trade payables	7	-	-
-	Other payables and accruals	7	-	-
-	Unearned revenue	8	-	-
-	Employee entitlements	9	-	-
-	Total Non-Current Liabilities		-	-
905,490	Total Liabilities		1,055,297	1,072,848
688,466	Net Assets		720,387	759,475
	NET WORTH			
688,466	Contributed capital		688,466	688,466
-	Other Reserves		-	-
-	Revaluation reserve		-	-
-	Accumulated surpluses/(deficits)		31,922	71,010
688,466	Total Net Worth		720,388	759,476

OFFICE OF THE AUDITOR GENERAL

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

12-Month Forecast 2021	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2022	12-Month Budget 2023
	Revenue			
3,116,000	Sale of goods and services	10	3,348,000	3,440,350
-	Investment revenue	11	-	-
-	Donations	12	-	-
-	Other revenue		-	-
3,116,000	Total Revenue		3,348,000	3,440,350
	Expenses			
2,471,022	Personnel costs	13	2,709,162	2,822,867
435,226	Supplies and consumables	14	560,416	530,895
11,317	Depreciation & Amortisation	6	20,000	21,000
-	Impairment of property, plant and equipment	6	-	-
-	Impairment of inventory	3	-	-
12,500	Litigation costs	15	25,000	25,000
1,258	Other expenses		1,500	1,500
-	Other Gains and Losses	16	-	-
2,931,323	Total Expenses		3,316,078	3,401,262
184,677	Surplus or (Deficit) for the period		31,922	39,088

OFFICE OF THE AUDITOR GENERAL

STATEMENT OF CASH FLOWS

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

12-Month Forecast 2021	CASH FLOW STATEMENT	12-Month Budget 2022	12-Month Budget 2023
	CASH FLOWS FROM OPERATING ACTIVITIES		
	<i>Receipts</i>		
950,000	Outputs to Cabinet	960,000	960,000
-	Outputs to other government agencies	-	-
2,166,000	Sale of goods and services - third party	2,454,590	2,480,000
-	Interest received	-	-
-	Donations / Grants	-	-
-	Other receipts	-	-
	<i>Payments</i>		
(2,471,000)	Personnel costs	(2,712,662)	(2,825,000)
(478,000)	Supplies and consumables	(581,425)	(553,000)
	Interest paid	-	-
(11,000)	Other payments	(1,500)	(36,996)
156,000	Net cash flows from operating activities	119,003	25,004
	CASH FLOWS FROM INVESTING ACTIVITIES		
(10,544)	Purchase of property, plant and equipment	-	(3,483)
	Proceeds from sale of property, plant and equipment	(23,312)	-
(10,544)	Net cash flows from investing activities	(23,312)	(3,483)
	CASH FLOWS FROM FINANCING ACTIVITIES		
	Equity Investment from Org 40	-	-
	Repayment of Surplus to Org 40	-	-
-	Net cash flows from financing activities	-	-
145,456	Net increase/(decrease) in cash and cash equivalents	95,691	21,521
587,375	Cash and cash equivalents at beginning of period	732,831	828,522
732,831	Cash and cash equivalents at end of period	828,522	850,043

OFFICE OF THE AUDITOR GENERAL

STATEMENT OF CHANGES IN NET WORTH

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

	Contributed Capital	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2020 brought forward	688,466	-	688,466
Prior Year Adjustments			
Changes in accounting policy	-	-	-
Accounting Errors	-	-	-
Restated balance 31 December 2020	688,466	-	688,466
Changes in net worth for 2021			
Gain/(loss) on property revaluation	-	-	-
Gain/(loss) on revaluation of investments	-	-	-
Exchange differences on translating foreign operations	-	-	-
Equity Investment from Cabinet	-	-	-
Capital withdrawals by Cabinet	-	-	-
Dividends payable to Cabinet	-	(184,677)	(184,677)
Net revenue / expenses recognised directly in net worth	-	(184,677)	(184,677)
Surplus/(deficit)for the period 2021		184,677	184,677
Total recognised revenues and expenses for the period	-	-	-
Balance at 31 December 2021 carried forward	688,466	-	688,466

	Contributed Capital	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2021 brought forward	688,466	-	688,466
Prior Year Adjustments			
Changes in accounting policy	-	-	-
Accounting Errors	-	-	-
Restated balance 31 December 2021	688,466	-	688,466
Changes in net worth for 2022			
Gain/(loss) on property revaluation	-	-	-
Gain/(loss) on revaluation of investments	-	-	-
Exchange differences on translating foreign operations	-	-	-
Equity Investment from Cabinet	-	-	-
Capital withdrawals by Cabinet	-	-	-
Dividends payable to Cabinet	-	-	-
Net revenue / expenses recognised directly in net worth	-	-	-
Surplus/(deficit)for the period 2022		31,922	31,922
Total recognised revenues and expenses for the period	-	31,922	31,922
Balance at 31 December 2022 carried forward	688,466	31,922	720,388

OFFICE OF THE AUDITOR GENERAL

STATEMENT OF CHANGES IN NET WORTH (CONTINUED)

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

	Contributed Capital	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2022 brought forward	688,466	31,922	720,388
Prior Year Adjustments			
Changes in accounting policy	-	-	-
Accounting Errors	-	-	-
Restated balance 31 December 2022	688,466	31,922	720,388
Changes in net worth for 2023			
Gain/(loss) on property revaluation	-	-	-
Gain/(loss) on revaluation of investments	-	-	-
Equity Investment from Cabinet	-	-	-
Capital withdrawals by Cabinet	-	-	-
Net revenue / expenses recognised directly in net worth	-	-	-
Surplus/(deficit)for the period 2023		39,088	39,088
Total recognised revenues and expenses for the period	-	39,088	39,088
Balance at 31 December 2023	688,466	71,010	759,476

OFFICE OF THE AUDITOR GENERAL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 1: CASH AND CASH EQUIVALENTS

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
500	Cash on hand (IRIS Confirmation Account/Petty Cash)	500	500
-	Cash in transit (IRIS Remittance Account)	-	-
727,638	CI\$ Operational Current Account held at Royal Bank of Canada	823,329	844,850
-	US\$ Operational Current Account held at Royal Bank of Canada	-	-
4,693	Payroll Current Account held at Royal Bank of Canada	4,693	4,693
-	Bank Accounts held at other financial institutions	-	-
-	Fixed Deposits held with Treasury (less than 90 days)	-	-
732,831	TOTAL	828,522	850,043

NOTE 2: TRADE AND OTHER RECEIVABLES

12-Month Forecast 2021	Trade Receivables	12-Month Budget 2022	12-Month Budget 2023
779,000	Sale of goods and services	860,088	891,092
-	Outputs to Cabinet	-	-
-	Outputs to other government agencies	-	-
-	Other	-	-
-	Less: provision for doubtful debts	-	-
779,000	Total trade receivables	860,088	891,092

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
	Current		
716,680	Past due 1-30 days	860,088	891,092
38,950	Past due 31-60 days	-	-
23,370	Past due 61-90 days	-	-
-	Past due 90 and above	-	-
	Non-Current		
-	Past due 1 year and above	-	-
779,000	Total	860,088	891,092

OFFICE OF THE AUDITOR GENERAL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 5: PREPAYMENTS

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
15,580	Accrued Prepayments	17,202	17,822
-	Prepaid Insurance	-	-
	Other		
15,580	Total	17,202	17,822

NOTE 6: PROPERTY, PLANT AND EQUIPMENT

COST OF PROPERTY, PLANT AND EQUIPMENT

	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Total
Balance as at 1 January 2021	14,393	90,367	44,605	47,014	196,379
Additions	-	1,066	-	2,425	3,491
Disposals and Derecognition	-	-	-	-	-
Revaluation	-	-	-	-	-
Transfers	-	-	-	-	-
Balance as at 31 December 2021	14,393	91,433	44,605	49,439	199,870

	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Total
Balance as at 1 January 2022	14,393	91,433	44,605	49,439	199,870
Additions	-	10,000	3,327	10,000	23,327
Disposals and Derecognition	-	-	-	-	-
Revaluation	-	-	-	-	-
Transfers	-	-	-	-	-
Balance as at 31 December 2022	14,393	101,433	47,932	59,439	223,197

	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Total
Balance as at 1 January 2023	14,393	101,433	47,932	59,439	223,197
Additions	-	5,000	14,494	5,000	24,494
Disposals and Derecognition	-	-	-	-	-
Revaluation	-	-	-	-	-
Transfers	-	-	-	-	-
Balance as at 31 December 2023	14,393	106,433	62,426	64,439	247,691

OFFICE OF THE AUDITOR GENERAL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 6: PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Total</i>
Balance as at 1 January 2021	11,603	36,511	40,340	33,554	122,008
Transfers	-	-	-	-	-
Impairment Reserve 2021 (closing balance)	-	-	-	-	-
Depreciation Expense 2021	2,000	6,152	2,005	1,160	11,317
Eliminate on Disposal or Derecognition 2021	-	-	-	-	-
Balance as at 31 December 2021	13,603	42,663	42,345	34,714	133,325

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Total</i>
Balance as at 1 January 2022	13,603	42,663	42,345	34,714	133,325
Transfers	-	-	-	-	-
Impairment change 2022	-	-	-	-	-
Depreciation Expense 2022	4,000	7,500	5,000	3,500	20,000
Eliminate on Disposal or Derecognition 2022	-	-	-	-	-
Balance as at 31 December 2022	17,603	50,163	47,345	38,214	153,325

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Total</i>
Balance as at 1 January 2023	17,603	50,163	47,345	38,214	153,325
Transfers	-	-	-	-	-
Impairment change 2023	-	-	-	-	-
Depreciation Expense 2023	4,000	8,000	5,500	3,500	21,000
Eliminate on Disposal or Derecognition 2023	-	-	-	-	-
Balance as at 31 December 2023	21,603	58,163	52,845	41,714	174,325

Net Book value 31 December 2021	790	48,770	2,260	14,725	66,545
--	-----	--------	-------	--------	--------

Net Book value 31 December 2022	(3,210)	51,270	587	21,225	69,872
--	---------	--------	-----	--------	--------

Net Book value 31 December 2023	(7,210)	48,270	9,581	22,725	73,366
--	---------	--------	-------	--------	--------

OFFICE OF THE AUDITOR GENERAL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 7: TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
89,797	Accrued Expenses	116,285	110,562
89,797	Total trade payables other payables and accruals	116,285	110,562

NOTE 8: UNEARNED REVENUE

12-Month Forecast 2021	Details	12-Month Budget 2022	12-Month Budget 2023
57,139	Other unearned revenue	163,544	178,249
-	Non current Unearned revenue	-	-
57,139	Total unearned reveune	163,544	178,249

NOTE 9: EMPLOYEE ENTITLEMENTS

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
172,972	Annual Leave	189,886	197,846
-	Retirement and long service leave	-	-
-	Accrued salaries	-	-
-	Travel	-	-
-	Pension	-	609
-	Other salary related entitlements	-	-
172,972	Total current portion	189,886	198,455
	<i>Non-current employee entitlements are represented by:</i>		
-	Retirement and long service leave	-	-
172,972	Total employee entitlements	189,886	198,455

OFFICE OF THE AUDITOR GENERAL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 10: SALE OF GOODS AND SERVICES

12-Month Forecast 2021	Revenue type	12-Month Budget 2022	12-Month Budget 2023
950,000	Outputs to Cabinet	960,000	960,000
-	Outputs to other government agencies	-	-
2,166,000	Fees and charges	2,388,000	2,480,350
-	General sales	-	-
-	Rentals	-	-
-	Other	-	-
3,116,000	Total sales of goods and services	3,348,000	3,440,350
	<i>Fees and Charges</i>		
2,166,000	Audit Fees - Statutory	2,388,000	2,480,350
2,166,000	Fees & Charges	2,388,000	2,480,350
	General Sales		
-	Auction Receipts	-	-
-	Canteen Sales	-	-
	Sales of Outputs to Cabinet		
950,000	Sales of Outputs to Cabinet	960,000	960,000
950,000	Total Sales of Outputs to Cabinet	960,000	960,000
	<i>Other Interdepartmental Revenue</i>		
-	Financial Attest Services	-	-
-	Revenue from Ministries/Portfolios & Public Authorities	-	-
-	Total Other Interdepartmental Revenue	-	-
3,116,000	Total Goods and Services	3,348,000	3,440,350

NOTE 13: PERSONNEL COSTS

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
2,038,375	Salaries, wages and allowances	2,185,572	2,285,197
244,029	Health care	324,000	345,000
107,963	Pension	111,590	117,170
54,755	Leave	66,000	50,000
25,900	Other personnel related costs	22,000	25,500
2,471,022	Total Personnel Costs	2,709,162	2,822,867

OFFICE OF THE AUDITOR GENERAL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 14: SUPPLIES AND CONSUMABLES

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
36,817	Supplies and Materials	48,450	45,350
233,283	Purchase of services	308,831	276,795
113,428	Lease of Property and Equipment	133,600	123,600
12,133	Utilities	16,360	16,900
-	General Insurance	-	-
825	Interdepartmental expenses	1,150	1,150
4,227	Travel and Subsistence	16,025	28,600
30,000	Recruitment and Training	30,500	33,000
4,513	Other	5,500	5,500
435,226	Total Supplies & consumables	560,416	530,895

NOTE 15: LITIGATION COST

12-Month Forecast 2021	Litigation Costs	12-Month Budget 2022	12-Month Budget 2023
12,500	Legal Fees	25,000	25,000
-	Description	-	-
12,500	Total Litigation cost	25,000	25,000

NOTE 18: RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/ (DEFICIT)

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
184,677	Surplus/(deficit) from ordinary activities	31,922	39,088
	Non-cash movements		
11,317	Depreciation expense	20,000	21,000
-	Impairment	-	-
-	(Gain)/losses on sale of property plant and equipment	-	-
	Changes in current assets and liabilities:		
(71,765)	(Increase)/decrease in receivables - Other Government agencies	(81,088)	(31,004)
-	(Increase)/decrease in receivables - SAGC's	-	-
-	(Increase)/decrease in receivables - Other 3rd Party	-	-
31,671	Increase/(decrease) in payables - Other Government agencies	148,170	(4,080)
-	Increase/(decrease) in payables - SAGC's	-	-
-	Increase/(decrease) in payables - Other 3rd Party	-	-
155,900	Net cash flows from operating activities	119,004	25,004

This Page is Intentionally Left Blank

OFFICE OF THE OMBUDSMAN

BUDGET STATEMENTS

FOR THE 2022 FINANCIAL YEAR ENDING 31 DECEMBER 2022

AND THE 2023 FINANCIAL YEAR ENDING 31 DECEMBER 2023

PREPARED IN ACCORDANCE OF SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE ACT (2020 REVISION)

This Page is Intentionally Left Blank

CONTENT

STATEMENTS: STATEMENT OF MINISTER/ CHIEF OFFICER

PART A: OWNERSHIP PERFORMANCE

1. NATURE AND SCOPE OF ACTIVITIES
2. STRATEGIC OWNERSHIP GOALS
3. OWNERSHIP PERFORMANCE TARGETS
4. EQUITY INVESTMENTS AND WITHDRAWALS

PART B: OUTPUT PERFORMANCE

5. OUTPUTS TO BE DELIVERED

APPENDIX: FORECAST FINANCIAL STATEMENTS

This Page is Intentionally Left Blank

STATEMENT OF THE CHAIR, OVERSIGHT COMMITTEE

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2022 and 2023 financial years.



Honourable Bernie Bush
Chair, Oversight Committee

Office of the Ombudsman

31 December 2021

STATEMENT OF THE OMBUDSMAN

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

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



Sandy Hermiston
Ombudsman

Office of the Ombudsman

31 December 2021

This Page is Intentionally Left Blank

PART A

OWNERSHIP PERFORMANCE

This Page is Intentionally Left Blank

1. NATURE AND SCOPE OF ACTIVITIES

Nature of Activities

The quasi-judicial Office of the Ombudsman was formed in order to act as an oversight and investigative body dealing with public complaints and information rights. The various roles and responsibilities conferred on the Office of the Ombudsman are set out in the following pieces of legislation.

- The Ombudsman Act (2021 Revision)
- The Complaints (Maladministration) Act (2018 Revision)
- The Police (Complaints by the Public) Act, 2017
- The Whistleblower Protection Act, 2015
- The Freedom of Information Act (2021 Revision)
- The Data Protection Act (2021 Revision)

Scope of Activities

1. Complaints Division

A. Maladministration Complaints

The Complaints (Maladministration) Act (2018 Revision) provides authority for the Ombudsman to investigate any conduct or anything done or omitted by any person in the exercise of administrative functions concerning the business of the government. This includes any inefficient, bad or improper administration on the part of government Ministries, departments, or government companies, statutory boards or authorities.

B. Public Complaints About Police Conduct

The Police (Complaints by the Public) Act, 2017 designated the Office of the Ombudsman as the oversight body for public complaints regarding police conduct. In accordance with the Act, the Office of the Ombudsman seeks to informally resolve complaints made by members of the public. When required, the Ombudsman undertakes a formal investigation of the complaint. Following an investigation, the Ombudsman makes findings and, when appropriate, makes recommendations to the Commissioner of the Royal Cayman Islands Police Service to address concerns identified as a result of the investigation.

C. Whistleblowing

The Whistleblower Protection Act, 2015 commenced in February 2018 with the Office of the Ombudsman being named as the designated authority for the purposes of the Act. The Ombudsman is responsible for receiving, investigating and dealing with disclosures of improper conduct and/or detrimental action. The Ombudsman also monitors compliance with the Act. The Ombudsman has jurisdiction over all public and private employers in the Cayman Islands including the civil service, government companies and statutory authorities.

2. Information Rights Division

A. Freedom of Information

The *Freedom of Information Act (2021 Revision)* provides authority for the Ombudsman to hear, investigate and rule on appeals, to monitor and report on compliance with the Act, and to publicise the requirements and rights under the Act. The Ombudsman first attempts to resolve appeals informally, before proceeding with a formal hearing decision. The Ombudsman's powers under this Act extend to the entire public sector.

B. Data Protection

The *Data Protection Act (2021 Revision)* designates the Ombudsman as the Data Protection Supervisory Authority for the Cayman Islands. The Ombudsman has authority to hear, investigate and rule on complaints made and data breaches reported under the Act, to monitor, investigate and report on compliance with the Law, and publicise the requirements and rights under this Act. The Ombudsman's powers under this Act extend to the entire public and private sector.

Customers and Location of Activities

The Office of the Ombudsman has jurisdiction to perform the assigned functions in the Cayman Islands (Grand Cayman, Cayman Brac and Little Cayman).

The office is located in George Town, Grand Cayman, Cayman Islands.

1. Complaints Division

- the general public (maladministration and police conduct)
- employees in the private and public sectors (whistleblower disclosures)

2. Information Rights Division

- the general public (FOI and DP)
- Information Managers, Chief Officers, and others in the public sector (FOI)
- data subjects and complainants (DP)
- data controllers and data protection staff in the public and private sectors (DP)

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the Office of the Ombudsman in the 2022 and 2023 financial years are as follows:

1. Complaints Division

A. Maladministration, Police Complaints and Whistleblower Disclosures

- Establish robust internal policies and procedures to guide investigative processes and build consistency in service delivery.
- Advance the opportunities for investigators to achieve early and informal resolutions by building collaborative networks with the RCIPS, government Ministries, departments and statutory boards or authorities.
- Review the availability of Internal Complaints Processes (ICP) with individual Ministries, departments and statutory authorities in government to ensure ICPs are established, current and available to the public.
- Design and provide training to managers of Internal Complaints Processes to share best practices, build understanding, ensure consistency and advance the service delivery standards.
- Provide training and education opportunities to the investigators to advance their skills and ensure they remain appraised of current trends and techniques.
- Provide training to all members of the RCIPS concerning the established processes and responsibilities as set out in the Law.

B. Monitor Compliance of Recommendations

- Following an investigation, the Ombudsman may make recommendations for actions to be taken concerning a finding in a police public complaint, maladministration investigation or in regard to improper conduct under the Whistleblower Protection Act. Recommendations of the Ombudsman are tracked for implementation by entities and are reported to Parliament in a special report in cases where a lack of compliance is identified.

C. Public Education Outreach: Maladministration, Police Complaints and Whistleblowing

- Provide educational outreach to the public by increasing our visibility and seeking speaking opportunities at established community events.
- Improve existing website to provide better access to stories and achievements of the Office to build understanding of the roles and responsibilities of the Ombudsman.
- Look for increased opportunities to work with local media to raise the profile of our work.
- Conduct public outreach sessions on the Sister Islands to ensure all Caymanians understand and feel confident when contacting the Office of the Ombudsman when appropriate.

2. Information Rights Division

A. Process, investigate, resolve and rule on FOI Appeals and Data Protection Complaints

- Establish and review robust policies and procedures for processing, investigating, informally resolving and ruling on appeals under the FOI Act, complaints and data breaches under the Data Protection Act.
- Process, investigate, informally resolve and/or rule on appeals under the FOI Act, and complaints and data breaches under the Data Protection Act, in accordance with established policies and procedures.
- Where an appeal, complaint or data breach is not resolved informally, the Ombudsman makes a binding decision which may be challenged in the Grand Court by means of a Judicial Review.

B. Monitor compliance with FOI and Data Protection Acts

- Monitor and investigate public and private sector data controllers to ensure compliance with the applicable laws and carry out investigations in accordance with Ombudsman procedures.
- Monitor the implementation of binding orders issued by the Ombudsman.

C. Public Awareness of Information Rights (FOI and Data Protection)

- Provide educational outreach to the general public, public authorities and data controllers in the public and private sector to increase awareness and understanding of Information Rights under the Freedom of Information and Data Protection Acts.
- Conduct public outreach in the Sister Islands to ensure understanding and correct application of Information Rights legislation in all three Cayman Islands.
- Develop and publicise guidance and tools available for practitioners of the FOI and Data Protection Acts.
- Maintain and improve the Ombudsman's website to build greater understanding of the roles of the Office of the Ombudsman, guide practitioners of the FOI and Data Protection Acts in the public and private sectors, and publicise decisions and outcomes.
- Seek opportunities in the local media to highlight the rights of individuals and contributions made by the Office of the Ombudsman and speaking opportunities at community events and conferences.
- Seek opportunities to assist other UK Overseas Territories in establishing, developing and maintaining Information Rights.
- Respond to inquiries about Information Rights by members of the general public and practitioners.

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for the Office of the Ombudsman for the years ending 31 December 2022 and 31 December 2023 are as follows:

	2022 1 Jan to 31 Dec 2022 \$000's	2023 1 Jan to 31 Dec 2023 \$000's	2021 12-Month Forecast \$000's
REVENUE FROM CABINET	2,484	2,498	2,242
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	-	-	-
REVENUE FROM OTHERS	-	-	-
SURPLUS/DEFICIT FROM OTHERS	-	-	-
OWNERSHIP EXPENSES	2,484	2,498	2,242
OPERATING SURPLUS/DEFICIT	-	-	-
NET WORTH	880	905	855
CASH FLOWS FROM OPERATING ACTIVITIES	110	91	155
CASH FLOWS FROM INVESTING ACTIVITIES	(25)	(25)	(10)
CASH FLOWS FROM FINANCING ACTIVITIES	25	25	(20)
CHANGE IN CASH BALANCES	110	91	45

FINANCIAL PERFORMANCE RATIO	2022 1 Jan to 31 Dec 2022 %	2023 1 Jan to 31 Dec 2023 %	2021 12-Month Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	12.62	14.10	10.58
TOTAL ASSETS : TOTAL LIABILITIES	15.19	15.50	14.79

MAINTENANCE OF CAPABILITY

	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	16	16	16
STAFF TURNOVER (%)			
MANAGERS	10%	10%	10%
PROFESSIONAL AND TECHNICAL STAFF	10%	10%	10%
CLERICAL AND LABOURER STAFF	10%	10%	10%
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
MANAGERS	5	5	4
PROFESSIONAL AND TECHNICAL STAFF	5	5	5
CLERICAL AND LABOURER STAFF	2	3	1
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	-	-	-

	2022 1 Jan to 31 Dec 2022 \$000's	2023 1 Jan to 31 Dec 2023 \$000's	2021 12-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	159,543	92,631	261,227
ASSET REPLACEMENTS : TOTAL ASSETS	.02:1	.02:1	.1:1
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	.2:1	.15:1	.4:1
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	11:1	4:1	3:1

	2022 1 Jan to 31 Dec 2022 \$000's	2023 1 Jan to 31 Dec 2023 \$000's	2021 12-Month Forecast \$000's
MAJOR <u>NEW</u> CAPITAL EXPENDITURE PROJECTS			
NONE	-	-	-
TOTAL	NIL	NIL	NIL

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2021	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Legal challenges of binding decisions under the FOI Act by means of judicial review, appeals relating to matters referred to the judiciary.	NONE	Ensure professional staff have adequate education, skills and experience to ensure legally correct decisions are made.	Cost of legal fees in defending the position and independence of the Office in court.
Legal challenges of binding orders and requirements under the Data Protection Act by means of judicial review.	The Data Protection Act came into effect in October 2019.	Ensure professional staff have adequate education, skills and experience to ensure legally correct decisions are made.	Cost of legal fees in defending the position and independence of the Office in court.
Security of confidential documents.	NONE	All confidential documents e.g. personnel records and complainant files are kept secure.	N/A
Legal challenges of decisions relative to the Complaints (Maladministration) Act (2018 Revision), The Police (Complaints by the Public) Act 2017 and The Whistleblower Protection Act, 2015 by means of judicial review.	NONE	Ensure all staff are adequately equipped to make decisions in accordance with law.	Cost of legal fees in defending the position and independence of the Office in court.

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2022 1 Jan to 31 Dec 2022 \$000's	2023 1 Jan to 31 Dec 2023 \$000's	2021 12-Month Forecast \$000's
EQUITY INVESTMENT FROM CABINET IN TO THE OFFICE OF THE OMBUDSMAN	25	25	10
TOTAL	25	25	10

PART B

OUTPUT PERFORMANCE

This Page is Intentionally Left Blank

5. OUTPUTS TO BE DELIVERED

OOB 1	Investigation of Maladministration Complaints, Public Complaints About Police Conduct, Whistleblower Disclosures		
DESCRIPTION			
Investigations of written complaints includes:			
• Inquiries: Providing informal advice and guidance as well as referrals to other processes or agencies to members of the public. • Preliminary Assessment: Conducting a thorough assessment of every written complaint to determine jurisdiction, authorities, issues and legal concerns. • Early/Informal Resolution: Identify and attempt to implement early or informal resolutions to deal with complaints prior to initiating a formal investigation. • Investigate written complaints made regarding maladministration, public complaints concerning the police and whistleblower disclosures when appropriate and efforts to resolve the matter early or informally have been unsuccessful.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY • Number of inquiries received and answered • Number of maladministration complaints received • Number of Police Complaints received • Number of whistleblower disclosures received • Number of Own Motion Investigations	50-100 50-75 30-50 1-10 3-5	50-100 50-75 30-50 1-10 3-5	50-100 50-60 30 1-10 2-3
QUALITY • All complaints will be thoroughly assessed and discussed with complainants. Expectations will be reviewed and clarified. • All Complainants will be apprised of file status every 30 days. • All complainants and authorities will be notified in writing of outcomes of early/informal resolutions and investigations. • All investigative material and contact with witnesses, complainants and authorities will be documented and uploaded to the case file.	100% 90% 100% 100%	100% 90% 100% 100%	100% 90% 100% 100%
TIMELINESS • All Inquiries to be answered within five days. • All complaints will be acknowledged within five days. • Assessments of complaints will be conducted within thirty days of receipt. • Informal resolution or investigation initiated within 30 days. • All investigations to be completed within six months of receipt of the complaint. • Statutory Annual Report presented the Oversight Committee of the LA on an annual basis	90% 90% 100% 90% 90% 100%	90% 90% 100% 90% 90% 100%	90% 90% 100% 90% 75% 100%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$1,219,196	\$1,225,082	\$1,096,553
RELATED BROAD OUTCOMES:			
• Strengthening good governance for more effective government • Increasing social justice in the workplace			

OOB 2	Compliance with Freedom of Information and Data Protection Legislation			
DESCRIPTION				
• Answer inquiries, provide advice and guidance to the public in relation to questions about FOI and DP. • Process, investigate and decide FOI appeals and DP complaints and data breaches. • Monitor, decide and report on compliance of public authorities with the FOI Act, and data controllers with the DP Act. • Publicize and promote the requirements and rights under the FOI and DP Acts.				
MEASURES		2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY				
• Number of FOI and DP inquiries responded to.		100-150	100-150	120
• Number of FOI appeals, DP complaints and data breaches processed, investigated and/or decided.		80-120	80-120	100
• Number of investigations to monitor public authorities and data controllers (as defined by FOI and DP Acts).		2-10	2-10	3
• Number of promotional activities and to promote public awareness of the FOI and DP Acts		10-40	10-40	10
QUALITY				
• All appeals, DP complaints and breaches processed and investigated by suitably qualified and trained staff.		90%	90%	90%
• All appeals, DP complaints and breaches processed and investigated in accordance with policies and procedures, and parameters established under the FOI and DP Acts.		90%	90%	90%
• All decisions and reports signed off by the Ombudsman.		100%	100%	100%
TIMELINESS				
• All inquiries answered within five days.		90%	90%	90%
• Appeals, DP complaints and breaches processed, investigated and decided within timelines established by law and in internal policies and procedures.		90%	90%	90%
• Statutory Annual Report presented to the Oversight Committee of the LA on an annual basis		100%	100%	100%
LOCATION				
• Cayman Islands		100%	100%	100%
COST				
		\$1,264,540	\$1,273,376	\$1,145,888
RELATED BROAD OUTCOMES:				
• Strengthening good governance for more effective government. • Increasing social justice in the workforce.				



OFFICE OF THE OMBUDSMAN
STATEMENT OF RESPONSIBILITY FOR FORECAST FINANCIAL STATEMENTS

These forecast financial statements have been prepared in accordance with the provisions of the Public Management and Finance Act (2020 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 Act (2020 Revision).

To the best of my knowledge the statements are:

- a. Complete and reliable;
- b. Fairly reflect the forecast financial position as at 31 December 2022 and 31 December 2023 and performance for the years ending 31 December 2022 and 31 December 2023; and
- c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Act (2020 Revision)).

Sandy Hermiston
Ombudsman

Office of the Ombudsman

31 December 2021

This Page is Intentionally Left Blank

FINANCIAL STATEMENTS

FOR THE 2022 FINANCIAL YEAR ENDING 31 DECEMBER 2022
AND THE 2023 FINANCIAL YEAR ENDING 31 DECEMBER 2023

This Page is Intentionally Left Blank

OFFICE OF THE OMBUDSMAN

STATEMENT OF ACCOUNTING POLICIES

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

General Accounting Policies

Reporting entity

These forecast financial statements are for the *Office of the Ombudsman*.

Basis of preparation

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

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

Reporting Period

The reporting period is the period ending 31 December 2022 and 2023.

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.

OFFICE OF THE OMBUDSMAN

STATEMENT OF ACCOUNTING POLICIES (CONTINUED)

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

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

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

Computer Hardware and Software

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

Liabilities

Accounts Payable

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

Provisions

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

Employee entitlements

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

OFFICE OF THE OMBUDSMAN

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2022 AND 31 DECEMBER 2023

12-Month Forecast 2021	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2022	12-Month Budget 2023
	Current Assets			
437,802	Cash and cash equivalents	1	547,424	638,085
-	Marketable securities and deposits			
189,916	Trade receivables	2	206,978	208,229
-	Other receivables	2	-	-
-	Inventories	3	-	-
-	Investments	4	-	-
28,000	Prepayments	5	28,000	28,000
655,718	Total Current Assets		782,402	874,314
	Non-Current Assets			
-	Trade receivables	2	-	-
-	Other receivables	2	-	-
-	Inventories	3	-	-
-	Investments	4	-	-
-	Prepayments	5	-	-
8,691	Intangible Assets	6	2,191	691
252,536	Property, plant and equipment	6	157,352	91,940
261,227	Total Non-Current Assets		159,543	92,631
916,945	Total Assets		941,945	966,945
	Current Liabilities			
10,000	Trade payables	7	10,000	10,000
25,000	Other payables and accruals	7	25,000	25,000
-	Unearned revenue	8	-	-
27,000	Employee entitlements	9	27,000	27,000
-	Repayment of surplus		-	-
62,000	Total Current Liabilities		62,000	62,000
	Non-Current Liabilities			
-	Trade payables	7	-	-
-	Other payables and accruals	7	-	-
-	Unearned revenue	8	-	-
-	Employee entitlements	9	-	-
-	Total Non-Current Liabilities		-	-
62,000	Total Liabilities		62,000	62,000
854,945	Net Assets		879,945	904,945
	NET WORTH			
854,945	Contributed capital		879,945	904,945
-	Other Reserves		-	-
-	Revaluation reserve		-	-
-	Accumulated surpluses/(deficits)		-	-
854,945	Total Net Worth		879,945	904,945

OFFICE OF THE OMBUDSMAN

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

12-Month Forecast 2021	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2022	12-Month Budget 2023
	FOR THE YEAR ENDED 31 DECEMBER 2022			
	Revenue			
2,242,441	Sale of goods and services	10	2,483,736	2,498,458
-	Investment revenue	11	-	-
-	Donations	12	-	-
-	Other revenue		-	-
2,242,441	Total Revenue		2,483,736	2,498,458
	Expenses			
1,743,067	Personnel costs	13	1,835,273	1,862,206
301,674	Supplies and consumables	14	428,679	448,340
123,233	Depreciation & Amortisation	6	126,684	91,912
-	Impairment of property, plant and equipment	6	-	-
-	Impairment of inventory	3	-	-
74,467	Litigation costs	15	93,100	96,000
-	Other expenses		-	-
-	Other Gains and Losses	16	-	-
2,242,441	Total Expenses		2,483,736	2,498,458
-	Surplus or (Deficit) for the period		-	-

OFFICE OF THE OMBUDSMAN

STATEMENT OF CASH FLOWS

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

12-Month Forecast 2021	CASH FLOW STATEMENT	Note	12-Month Budget 2022	12-Month Budget 2023
	FOR THE YEAR ENDED 31 DECEMBER 2022			
	CASH FLOWS FROM OPERATING ACTIVITIES			
	<i>Receipts</i>			
2,122,597	Outputs to Cabinet		2,466,674	2,497,497
-	Outputs to other government agencies		-	-
-	Sale of goods and services - third party		-	-
-	Interest received		-	-
-	Donations / Grants		-	-
-	Other receipts		-	-
	<i>Payments</i>			
(1,682,277)	Personnel costs		(1,850,273)	(1,862,206)
(285,602)	Supplies and consumables		(506,779)	(544,630)
-	Interest paid		-	-
-	Other payments		-	-
154,718	Net cash flows from operating activities		109,622	90,661
	CASH FLOWS FROM INVESTING ACTIVITIES			
(10,000)	Purchase of property, plant and equipment		(25,000)	(25,000)
	Proceeds from sale of property, plant and equipment		-	-
(10,000)	Net cash flows from investing activities		(25,000)	(25,000)
	CASH FLOWS FROM FINANCING ACTIVITIES			
10,000	Equity Investment from Org 40		25,000	25,000
(109,273)	Repayment of Surplus to Org 40		-	-
(99,273)	Net cash flows from financing activities		25,000	25,000
45,445	Net increase/(decrease) in cash and cash equivalents		109,622	90,661
392,357	Cash and cash equivalents at beginning of period		437,802	547,424
437,802	Cash and cash equivalents at end of period	1	547,424	638,085

OFFICE OF THE OMBUDSMAN
STATEMENT OF CHANGES IN NET WORTH
FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2020 brought forward	-	-	-	-	-
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2020	844,945	-	-	-	844,945
Changes in net worth for 2021					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Exchange differences on translating foreign operations	-	-	-	-	-
Equity Investment from Cabinet	10,000	-	-	-	10,000
Capital withdrawals by Cabinet	-	-	-	-	-
Dividends payable to Cabinet	-	-	-	-	-
Net revenue / expenses recognised directly in net worth	10,000	-	-	-	10,000
Surplus/(deficit)for the period 2021	-	-	-	-	-
Total recognised revenues and expenses for the period	10,000	-	-	-	10,000
Balance at 31 December 2021 carried forward	854,945	-	-	-	854,945
Balance at 31 December 2021 brought forward	854,945	-	-	-	854,945
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2021	854,945	-	-	-	854,945
Changes in net worth for 2022					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Exchange differences on translating foreign operations	-	-	-	-	-
Equity Investment from Cabinet	25,000	-	-	-	25,000
Capital withdrawals by Cabinet	-	-	-	-	-
Dividends payable to Cabinet	-	-	-	-	-
Net revenue / expenses recognised directly in net worth	25,000	-	-	-	25,000
Surplus/(deficit)for the period 2022	-	-	-	-	-
Total recognised revenues and expenses for the period	25,000	-	-	-	25,000
Balance at 31 December 2022 carried forward	879,945	-	-	-	879,945

OFFICE OF THE OMBUDSMAN

STATEMENT OF CHANGES IN NET WORTH (CONTINUED)

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2022 brought forward	879,945	-	-	-	879,945
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2022	879,945	-	-	-	879,945
Changes in net worth for 2023					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Equity Investment from Cabinet	25,000	-	-	-	25,000
Capital withdrawals by Cabinet	-	-	-	-	-
Net revenue / expenses recognised directly in net worth	25,000	-	-	-	25,000
Surplus/(deficit) for the period 2023	-	-	-	-	-
Total recognised revenues and expenses for the period	25,000	-	-	-	25,000
Balance at 31 December 2023	904,945	-	-	-	904,945

OFFICE OF THE OMBUDSMAN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 1: CASH AND CASH EQUIVALENTS

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
437,802	CI\$ Operational Current Account held at Royal Bank of Canada	547,424	638,085
437,802	TOTAL	547,424	638,085

NOTE 2: TRADE AND OTHER RECEIVABLES

12-Month Forecast 2021	Trade Recivables	12-Month Budget 2022	12-Month Budget 2023
-	Sale of goods and services	-	-
189,916	Outputs to Cabinet	206,978	208,229
-	Outputs to other government agencies	-	-
-	Other	-	-
-	Less: provision for doubtful debts	-	-
189,916	Total trade receivables	206,978	208,229

12-Month Forecast 2021	Receivables	12-Month Budget 2022	12-Month Budget 2023
	Current		
174,723	Past due 1-30 days	201,804	203,023
9,496	Past due 31-60 days	-	-
5,697	Past due 61-90 days	-	-
-	Past due 90 and above	5,174	5,206
	Non-Current		
-	Past due 1 year and above	-	-
189,916	Total	206,978	208,229

NOTE 5: PREPAYMENTS

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
28,000	Accrued Prepayments	28,000	28,000
28,000	Total	28,000	28,000

NOTE 6: PROPERTY, PLANT AND EQUIPMENT

COST OF PROPERTY, PLANT AND EQUIPMENT

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Total</i>
Balance as at 1 January 2021	326,460	131,787	29,501	53,781	541,529
Additions	-	-	10,000	-	10,000
Disposals and Derecognition	-	-	-	-	-
Revaluation	-	-	-	-	-
Transfers	-	-	-	-	-
Balance as at 31 December 2021	326,460	131,787	39,501	53,781	551,529
	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Total</i>
Balance as at 1 January 2022	326,460	131,787	39,501	53,781	551,529
Additions	-	5,000	5,000	10,000	20,000
Disposals and Derecognition	-	-	-	-	-
Revaluation	-	-	-	-	-
Transfers	-	-	-	-	-
Balance as at 31 December 2022	326,460	136,787	44,501	63,781	571,529
	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Total</i>
Balance as at 1 January 2023	326,460	136,787	44,501	63,781	571,529
Additions	-	-	8,000	7,000	15,000
Disposals and Derecognition	-	-	-	-	-
Revaluation	-	-	-	-	-
Transfers	-	-	-	-	-
Balance as at 31 December 2023	326,460	136,787	52,501	70,781	586,529

NOTE 6: PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Total</i>
Balance as at 1 January 2021	115,621	22,517	23,342	25,695	187,175
Transfers	-	-	-	-	-
Impairment Reserve 2021 (closing balance)	-	-	-	-	-
Depreciation Expense 2021	81,615	13,007	9,510	7,686	111,818
Eliminate on Disposal or Derecognition 2021	-	-	-	-	-
Balance as at 31 December 2021	197,236	35,524	32,852	33,381	298,993
	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Total</i>
Balance as at 1 January 2022	197,236	35,524	32,852	33,381	298,993
Transfers	-	-	-	-	-
Impairment change 2022	-	-	-	-	-
Depreciation Expense 2022	82,000	15,680	9,504	8,000	115,184
Eliminate on Disposal or Derecognition 2022	-	-	-	-	-
Balance as at 31 December 2022	279,236	51,204	42,356	41,381	414,177
	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Total</i>
Balance as at 1 January 2023	279,236	51,204	42,356	41,381	414,177
Transfers	-	-	-	-	-
Impairment change 2023	-	-	-	-	-
Depreciation Expense 2023	47,224	15,684	9,504	8,000	80,412
Eliminate on Disposal or Derecognition 2023	-	-	-	-	-
Balance as at 31 December 2023	326,460	66,888	51,860	49,381	494,589
Net Book value 31 December 2021	129,224	96,264	6,649	20,400	252,536
Net Book value 31 December 2022	47,224	85,584	2,145	22,400	157,352
Net Book value 31 December 2023	-	69,900	641	21,400	91,940

NOTE 6: INTANGIBLE ASSETS

COST OF INTANGIBLE ASSETS

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2021	52,668	52,668
Balance as at 31 December 2021	52,668	52,668

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2022	52,668	52,668
Additions	5,000	5,000
Balance as at 31 December 2022	57,668	57,668

NOTE 6: INTANGIBLE ASSETS (CONTINUED)

COST OF INTANGIBLE ASSETS

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2023	57,668	57,668
Additions	10,000	10,000
Balance as at 31 December 2023	67,668	67,668

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2021	32,561	32,561
Transfers	-	-
Impairment Reserve 2021 (closing balance)	-	-
Depreciation Expense 2021	11,415	11,415
Eliminate on Disposal or Derecognition 2021	-	-
Balance as at 31 December 2021	43,976	43,976

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2022	43,976	43,976
Transfers	-	-
Impairment change 2022	-	-
Depreciation Expense 2022	11,500	11,500
Eliminate on Disposal or Derecognition 2022	-	-
Balance as at 31 December 2022	55,476	55,476

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2023	55,476	55,476
Transfers	-	-
Impairment change 2023	-	-
Depreciation Expense 2023	11,500	11,500
Eliminate on Disposal or Derecognition 2023	-	-
Balance as at 31 December 2023	66,976	66,976

OFFICE OF THE OMBUDSMAN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 6: INTANGIBLE ASSETS (CONTINUED)

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

Net Book value 31 December 2021	8,691	8,691
Net Book value 31 December 2022	2,191	2,191
Net Book value 31 December 2023	691	691

NOTE 7: TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

12-Month Forecast 2021	Details	12-Month Budget 2022	12-Month Budget 2023
10,000	Creditors	10,000	10,000
25,000	Accrued Expenses	25,000	25,000
35,000	Total trade payables other payables and accruals	35,000	35,000

NOTE 9: EMPLOYEE ENTITLEMENTS

12-Month Forecast 2021		12-Month Budget 2022	12-Month Budget 2023
27,000	Retirement and long service leave	27,000	27,000
27,000	Total current portion	27,000	27,000
27,000	Total employee entitlements	27,000	27,000

NOTE 10: SALE OF GOODS AND SERVICES

12-Month Forecast 2021	Revenue type	12-Month Budget 2022	12-Month Budget 2023
2,242,441	Outputs to Cabinet	2,483,736	2,498,458
2,242,441	Total sales of goods and services	2,483,736	2,498,458

	Sales of Outputs to Cabinet		
2,242,441	Sales of Outputs to Cabinet	2,483,736	2,498,458
2,242,441	Total Sales of Outputs to Cabinet	2,483,736	2,498,458
2,242,441	Total Goods and Services	2,483,736	2,498,458

OFFICE OF THE OMBUDSMAN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 13: PERSONNEL COSTS

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
1,408,800	Salaries, wages and allowances	1,469,034	1,469,038
225,658	Health care	269,327	295,456
78,341	Pension	81,512	81,512
30,000	Leave	10,000	10,800
268	Other personnel related costs	5,400	5,400
1,743,067	Total Personnel Costs	1,835,273	1,862,206

NOTE 14: SUPPLIES AND CONSUMABLES

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
15,715	Supplies and Materials	22,639	24,500
136,121	Purchase of services	185,100	189,100
107,940	Lease of Property and Equipment	107,940	111,540
26,913	Utilities	34,500	44,100
-	General Insurance	-	-
5,000	Interdepartmental expenses	5,000	5,000
-	Travel and Subsistence	28,000	28,000
5,098	Recruitment and Training	40,000	40,000
4,887	Other	5,500	6,100
301,674	Total Supplies and consumables	428,679	448,340

NOTE 15: LITIGATION COST

12-Month Forecast 2021	Litigation Costs	12-Month Budget 2022	12-Month Budget 2023
74,467	Legal Fees	93,100	96,000
	Description		
74,467	Total Litigation cost	93,100	96,000

OFFICE OF THE OMBUDSMAN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

NOTE 18: RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/ (DEFICIT)

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
-	Surplus/(deficit) from ordinary activities	-	-
	Non-cash movements		
123,233	Depreciation expense	126,684	91,912
-	Impairment	-	-
-	(Gain)/losses on sale of property plant and equipment	-	-
	Changes in current assets and liabilities:		
-	(Increase)/decrease in receivables - Other Government agencies	-	-
-	(Increase)/decrease in receivables - SAGC's	-	-
-	(Increase)/decrease in receivables - Other 3rd Party	(17,062)	(1,251)
123,233	Net cash flows from operating activities	109,622	90,661

NOTE 20: COMMITMENTS

Type	One year or less	One to five Years	Total
Operating Commitments			
Non-cancellable accommodation leases	107,940	71,960	179,900
Total Operating Commitments	107,940	71,960	179,900
Total Commitments	107,940	71,960	179,900

NOTE 21: RELATED PARTY AND KEY MANAGEMENT PERSONNEL DISCLOSURES

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
481	Salaries & other short-term employee benefits	512	523
481	Total	512	523

This Page is Intentionally Left Blank



CAYMAN ISLANDS GOVERNMENT

BUDGET STATEMENTS

END