



Ministry of Planning, Agriculture, Housing
and Infrastructure

Ministry of Tourism and Transport

Ministry of Health and Wellness

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
MINISTRY OF PLANNING, AGRICULTURE, HOUSING AND INFRASTRUCTURE.....	7
1. NATURE AND SCOPE OF ACTIVITIES.....	4
2. STRATEGIC OWNERSHIP GOALS.....	5
3. OWNERSHIP PERFORMANCE TARGETS.....	6
4. EQUITY INVESTMENTS AND WITHDRAWALS.....	13
5. OUTPUTS TO BE DELIVERED.....	16
FINANCIAL STATEMENTS.....	50
MINISTRY OF TOURISM AND TRANSPORT.....	68
1. NATURE AND SCOPE OF ACTIVITIES.....	76
2. STRATEGIC OWNERSHIP GOALS.....	79
3. OWNERSHIP PERFORMANCE TARGETS.....	80
4. EQUITY INVESTMENTS AND WITHDRAWALS.....	84
5. OUTPUTS TO BE DELIVERED.....	88
FINANCIAL STATEMENTS.....	102
MINISTRY OF HEALTH AND WELLNESS.....	120
1. NATURE AND SCOPE OF ACTIVITIES.....	128
2. STRATEGIC OWNERSHIP GOALS.....	132
3. OWNERSHIP PERFORMANCE TARGETS.....	134
4. EQUITY INVESTMENTS AND WITHDRAWALS.....	138
5. OUTPUTS TO BE DELIVERED.....	142
FINANCIAL STATEMENTS.....	190

This Page is Intentionally Left Blank

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.

MINISTRY OF PLANNING, AGRICULTURE, HOUSING AND INFRASTRUCTURE

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 Jay Ebanks

Minister

**Ministry of Planning, Agriculture, Housing
and Infrastructure**

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.



Leyda Nicholson-Makasare

Acting Chief Officer

**Ministry of Planning, Agriculture, Housing
and Infrastructure**

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 Ministry of Planning, Agriculture, Housing, and Infrastructure (PAHI) funds, develops, and monitors the implementation of policy, legislation and services in respect to infrastructure development.

The departments and units within its remit include: Ministry of PAHI – Ministry Admin; Planning; Agriculture; Facilities Management; Public Works; Vehicle and Drivers Licensing; Vehicle and Equipment Services.

The Authorities, boards and committees within its remit include: National Roads Authority, National Housing Development Trust, Electrical Trade Licensing Board of Examiners, Central Planning Authority, Planning Appeals Tribunal, Development Plan Tribunal, Builders Board, Road Assessment Committee, Animal Welfare Advisory Committee, and Veterinary Board.

Scope of Activities

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

Provision of Support of Infrastructure

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

Planning and Development

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

Support Services for the Whole of Government

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

Customers and Location of Activities

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

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

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the Ministry of Planning, Agriculture, Housing and Infrastructure in the 2022 and 2023 financial years are as follows:

- To provide a cohesive, co-coordinated body of policies relating to the various Ministry subject areas, with the goal of providing the necessary legislative and policy framework to help the Cayman Islands plan and grow
- Ensure a well-developed national infrastructure
- To provide Facilities Management services for the Government Administration building, the home for Government's administration and financial services
- Development of training programmes and succession plans for the advancement of Caymanians within the Ministry
- To ensure staff complement, training and equipment are in accordance with industry standards

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for the Ministry of Planning, Agriculture, Housing and Infrastructure 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	35,362	36,759	44,412
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	1,608	1,608	2,198
REVENUE FROM OTHERS	7,023	7,077	4,316
OPERATING EXPENSES	43,993	45,443	50,926
OPERATING SURPLUS/DEFICIT	-	-	-
NET WORTH	36,013	38,001	45,266
CASH FLOWS FROM OPERATING ACTIVITIES	2,007	1,978	2,536
CASH FLOWS FROM INVESTING ACTIVITIES	(4,088)	(1,988)	(5,911)
CASH FLOWS FROM FINANCING ACTIVITIES	4,088	1,988	5,911
CHANGE IN CASH BALANCES	2,007	1,978	11,616

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	217.1	230.7	204.1
TOTAL ASSETS : TOTAL LIABILITIES	342.9	356.5	318.4

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	424	424	368
STAFF TURNOVER (%)			
MANAGERS	9%	9%	10%
PROFESSIONAL AND TECHNICAL STAFF	44%	44%	52%
CLERICAL AND LABOURER STAFF	47%	47%	31%
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
MANAGERS	12	9.58	8.1
PROFESSIONAL AND TECHNICAL STAFF	11.68	13.02	8.30
CLERICAL AND LABOURER STAFF	17.88	19.16	11.5
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	35,517	37,505	31,929
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			
NEW CAYMAN BRAC OFFICE AND SLAUGHTER HOUSE	1,000	-	-
PURCHASE OF VARIOUS AGRICULTURE EQUIPMENT	700	400	-
VETERINARY CARE FACILITY	-	300	-
AGR TOTAL	1,700	700	-
COMPLETION OF DVES FACILITIES – PHASE 2	600	-	-
NEW SECURITY UPGRADES FOR GFF AND NEW ADMINISTRATION BUILDING	-	50	-
DVES TOTALS	600	50	-
RENOVATION OF CUSTOMER SERVICE AREA AT CREWE ROAD	315	-	300
SOFTWARE DEVELOPMENT-ADDITIONAL SOFTWARE DEVELOPMENT AND UPGRADES	400	-	400
NEW DVDL SATELLITE OFFICE IN WEST BAY-PHASE 1 SITE DEVELOPMENT AND PHASE 2-OFFICE FIT OUT	350	650	1,000
DVL TOTALS	1,065	650	-

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2021	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Service disruption due to loss or inability to access paper-based files in the event of natural disaster or fire.	Risk remains unchanged for current files. Due to introduction of OPS files will be stored electronically and subject to industry accepted back-up protocols.	Files stored in a concrete building, elevated above historic flood level. Limited scanning of paper-based files for electronic storage.	Excess of \$500 Billion based on contribution to GDP. (ESO, 2020) Impact on approx. 6000 sector jobs (ESO, 2020).
Failure of electronic application tracking system.	Risk is systematically being reduced resulting from the introduction of OPS, inclusive of the introduction of redundant back-up systems.	Introduction of OPS has relieved some of the associated risk, as system is available via the web and not via a Local Area Network. Data is replicated and managed in accordance with industry accepted protocols.	Approx. \$500 Billion million based on 2020 contribution to GDP. (ESO, 2020)
Loss of Key Technical Personnel	Remains High	Training and development of current staff members to maintain capacity and meet the high operational tempo required by the development industry. Implementation of current codes and standard to correlate with available training and development options.	Approximately \$500 Billion based on 2020 contribution to GDP. (ESO, 2020) Impact on approx. 6000 sector jobs. (ESO, 2020)
Lack of Professional Standards and Competency Standards for Industry Participants	Introduction of the Design Professional in Responsible Charge, and Registry of Design Professionals (Engineers) under the Building Code Regulations.	Introduction of Professional Registration Legislation, Implementation of the Builders Act, and Implementation of Design Professional in Responsible Charge	-
Regulatory Framework No-Longer Fit for Purpose	-	-Adopt a Three-Year Code Adoption Cycle as Per ICC Guidelines - Adopt Audit Standard- ISO- IEC 17020 Inspection Standard -Adopt Audit Standard ISO-9000	-

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2021	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Loss of Key personnel	Significant change	80% of FM's organization structure has been re-evaluated and FM is currently in the process of putting in redundancies in key area in the department Formulation of a succession plan for key staff, including understudy programmes Use of acting appointments job rotations/secondments to ensure staff is exposed to different roles Develop a strategy with Human Resources to address competition.	Unquantifiable
Loss of fixed/capital assets, due to natural disasters	Change	Insurance coverage under Risk Management Implementing disaster preparedness procedures	Unquantifiable
Lack of qualified/skilled persons within the local labour force to fill key within the departments	Moderate Change	Recruitment attempts for various technical roles from the local market displays the limited talent pool locally.	Unquantifiable
Work related injuries to persons	No change	Training and implementation of safety standards for heavy equipment machinery and workforce personnel	Unquantifiable
Natural disasters, (in particular hurricanes) leading to loss of assets.	No change	- Ensure all assets adequately covered by insurance and maintenance of a complete and accurate assets register - Adherence to the Civil Service's instructions on Hurricane Preparedness Activities	Undefined
Natural disasters leading to curtailed/interrupted operations	No change	- Adherence to Civil Service's instructions on Hurricane Preparedness Activities - Maintenance of backup communications equipment	Undefined
Insufficient IT systems	-	- Public Works has insufficient IT systems and a reliance on too many home-grown applications. - Management should determine its direction for a workforce management system and performance management reporting.	-
Contract Risks	-	Assess the most appropriate contract strategy risk strategy for a given project based on size and priorities.	-
Risks of injury to public in public spaces	-	Develop and maintain a risk management plan	-

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2021	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
IAS Report 2017-S17 1. Mandatory entry of Written and Road Test Results into DAVID System. 2. Implementation of automated controls within the DAVID system. 3. The DAVID system has to be reengineered in order for its integration with the VRS, Idemia and Guard Card systems.	a. IT consultant (UK) was hired in August 2020 for (15) months. b. DVDL Change Agenda of July 2021 recommends the hiring of a full time IT Administrator. c. The Ministry has given its support to hire a Business Analysts to identify and investigate discrepancies or anomalies with any transaction. d. The Business Analyst, once hired, will progress this recommendation by mapping the business processes that will allow the full-time IT Administrator to formulate the integration.	a. The MSU Final Consulting Report (Management Support Unit, POCS – CIG) of July 2021 is the catalyst driving these changes in Personnel and Systems upgrades as supported by the DG, Ministry and DVDL Stakeholder Committee. b. An ARAC Report response was provided by DVDL to ARAC.	Unquantifiable, but critical if there is significant fraudulent activities or breach of the systems.
Increase of Key Personnel.	Need to sustain Change Agenda recommendations of July 2021.	Evaluation of new job descriptions.	Unquantifiable
Short-staff at frontline.	Remains the same.	Awaiting approval of budget.	\$373,504
Retention of key employees on temporary contracts.	-	Re-appoint existing post holders until funds are available to advertise and hire suitable Caymanians to fill posts.	Unknown
Insufficient funds to finance the quality, quantity and timeliness of services required by fleet clients.	-	Encourage time- off in lieu and continue to request supplementary funding.	Unknown

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2021	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Public liability due to the nature of activities of the Facilities Management Department	No Change	• Adequate insurance coverage • “Round Table” consultation between senior managers for addressing exposure on larger projects • Implement driver-training courses • Disciplinary action for staff not demonstrating due care • Appropriate training in operation of vehicle or equipment to reduce operational misuse	Unquantifiable
Loss of CIG’s computer network	No Change	Maintain older buildings as funding permits. Keep security systems operational	Maintain older buildings as funding permits. Keep security systems operational
Damage to buildings by natural disasters, fire, flooding, natural deterioration and burglary or vandalism	No Change	Maintain older buildings as funding permits. Keep security systems operational	Maintain older buildings as funding permits. Keep security systems operational

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
EI 71 - MINISTRY OF CPI (PURCHASE OF ENTITY ASSETS)	4,088	1,988	5,911
TOTAL	4,088	1,988	5,911

PART B

OUTPUT PERFORMANCE

This Page is Intentionally Left Blank

5. OUTPUTS TO BE DELIVERED

MPA 1	Ministerial Servicing and Policy Advice		
DESCRIPTION			
Provision of ministerial services and policy advice to Minister on Planning, Agriculture, housing, Infrastructure and other matters, including: vehicle purchase and servicing, vehicle inspections and licensing, upkeep of parks and cemeteries and management of public buildings (town halls and civic centres). The development of strategies to achieve Government priorities, and activities which relate to statutory obligations, such as the production of budget documents, annual report, responses to FOI requests, and the maintenance of a variety of records.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY Number of hours spent providing policy advice and ministerial services.	2,500-4,000	2,500-4,000	2,500-4,000
QUALITY Policy advice and ministerial servicing will be provided by qualified Personnel.	100%	100%	100%
TIMELINESS All advice and ministerial services provided within the timeframe agreed by the Minister	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$3,201,557	\$3,036,879	\$2,383,557
RELATED BROAD OUTCOMES:			
- Building a modern infrastructure to ensure a successful future for our islands - Government, providing solutions to improve the well-being of our people so they can achieve their full potential			

MPA 3	Project Management		
DESCRIPTION			
Execution and monitoring of special projects for the Ministry of Planning, Agriculture, Housing and Infrastructure covering attendance at meetings, and preparation of plans and reports. Including engagement and consultation with internal and external stakeholders on the development and implementation of policy and legislation.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
Management and monitoring of special projects including the following: - National Infrastructure Plan - National Development Plan - National Road Transportation Plan - George Town Revitalization - National Storm Water Management Plan - Food Nutrition and Security Policy - Submarine Cable modernization Plan	850-1,650	850-1,650	850-1,650
QUALITY			
Chief Officer will approve terms of reference	100%	100%	100%
Multi – disciplinary approach will be taken to all projects	100%	100%	100%
Projects will be overseen by relevant assigned senior officer within the Ministry	100%	100%	100%
TIMELINESS			
Expected completion 2023.	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST			
	\$867,869	\$981,276	\$573,029
RELATED BROAD OUTCOMES:			
- Building a modern infrastructure to ensure a successful future for our islands - Government, 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 \$868,369. However, the revenue of \$500 from third parties reduces the cost to Cabinet to \$867,869.

The total cost of supplying this output in 2023 is \$981,756. However, the revenue of \$500 from third parties reduces the cost to Cabinet to \$981,276.

MPA 4	Facilities Management		
DESCRIPTION			
Provision of Facilities Management Services for multi-user Government Buildings			
- Government Administration Building (GAB) - Cayman Islands Environmental Centre (CIEC) - Civic Centres and Town Halls			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
- Number of service calls actioned - Number of contracts managed	1,300-1,600 50-60	1,300-1,500 50-60	1,600 50-60
QUALITY			
- All service calls outsourced for government buildings are signed off by the Director - All contracts go through a tendering process, are monitored and managed to deliver the expected outcomes	100% 100%	100% 100%	100% 100%
TIMELINESS			
- Weekly inspection of each site and preparation of maintenance schedule once per year - Service calls: - Emergency calls – action immediately - High Priority calls – action within 24 hours - Normal Priority calls – action within three to five days - Expected outcomes are delivered within the timeframe stipulated in all contracts	95-100% 95-100% 95-100%	95-100% 95-100% 95-100%	95-100% 95-100% 95-100%
LOCATION			
Grand Cayman, Cayman Islands	100%	100%	100%
COST			
	\$5,279,802	\$5,054,786	\$4,348,577
RELATED BROAD OUTCOMES:			
- Building a modern infrastructure to ensure a successful future for our islands - Government, providing solutions to improve the well-being of our people so they can achieve their full potential			

AGR 33	Services to support Agricultural Production		
DESCRIPTION - Agricultural Sales - Provide agricultural supplies to farmers, backyard gardeners and the general public to support agricultural production - Crop Production - Provide technical advice and extension information on matters relating to the proper care and maintenance of plants and the propagation of vegetable seedlings and fruit trees for sale to farmers and backyard gardeners - Crop Protection - Administration of programs to provide plant pest diagnostic services to farmers, backyard gardeners to facilitate the effective management of pests and plant health - Animal Husbandry - Provide technical guidance in order to optimize the productivity of livestock at the farm level - Abattoir - Slaughter and dressing of animals for human consumption in compliance with the regulations and departmental standards; delivery of carcasses for clients - Veterinary Medicine - Ambulatory medical and surgical service to farm animals including after-hours emergencies			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY Agricultural Sales - Number of sale transactions processed - Number of orders processed - Quantity (stocking unit) of agricultural inputs sold Crop Production - Number of plants propagated for sale - Number of extension visits to crop farmers and backyard gardeners Crop Protection - Number of Tree Crop Husbandry services delivered - Number of diagnostic samples processed - Number of Surveillance Activities Conducted for Priority Pest of economic Significance Animal Husbandry - Number of animals received for Artificial Insemination - Number of hours spent providing technical advice - Number of livestock confirmed pregnant through Artificial Insemination - Number of extension visits to livestock farmers Abattoir - Number of animals slaughtered - Number of slaughter days Veterinary Medicine - Number of animals attended - Number of animals treated under existing herd health programmes			
	30,000-40,000 N/A 775,000-950,000	30,000-40,000 N/A 775,000-950,000	47,998 419 N/A
	100,000-115,000 650-850	100,000-115,000 650-850	198,000 900
	95-120 N/A 1-3	95-120 N/A 1-3	130 790 N/A
	N/A N/A 35-45 240-300	N/A N/A 35-45 240-300	100 504 N/A N/A
	600-700 90-110	600-700 90-110	628 128
	1,200-1,500 1,400-1,600	1,200-1,500 1,400-1,600	1,200 1,450

QUALITY			
Agricultural Sales			
Transactions are conducted in accordance with the Public Management and Finance Act (2018 Revision), internal guidelines and are subject to approval by the Head of Department or his designate	100%	100%	100%
Crop Production			
Percentage of plants that reach stage suitable for sale	90-100%	90-100%	100%
Services carried out by trained and qualified personnel	100%	100%	100%
Crop Protection			
Services carried out by trained and qualified personnel	100%	100%	100%
Samples processed in accordance to standard laboratory procedures	100%	100%	100%
Number of Surveillance Activities Conducted in accordance with agreed surveillance protocols specific to the pests.	N/A	N/A	100%
Animal Husbandry			
All Artificial Insemination services to be performed by qualified and experienced personnel using semen supplied by approved sires	100%	100%	100%
All technical advice to be provided by appropriately trained and experienced livestock extension personnel	100%	100%	100%
Abattoir			
Percentage of animals slaughtered and dressed in compliance with	100%	100%	100%
Departmental Standards	100%	100%	100%
The operation of the Abattoir is in compliance with Departmental Standards	<2%	<2%	<2%
Veterinary Medicine			
Medical/surgical services carried out by qualified personnel			
Number of complaints of unsatisfactory veterinary services			
TIMELINESS			
Agricultural Sales			
Service available to customers in accordance with opening hours as approved by the Ministry responsible for Agriculture.	100%	100%	100%
Crop Production			
Maximum time of ten weeks for seedlings to be delivered from day order was received.	100%	100%	100%
Maximum period between request for advice or information and response for non-commercial farmers- five working days	90-100%	90-100%	100%
Maximum period between request for advice or information and response to a commercial farmer within two working days	98-100%	98-100%	100%
Crop Protection			
Minimum percentage of tree crop husbandry service jobs completed within 5 working days of set schedule	100%	100%	100%
Maximum period between receipt of laboratory samples and processing 10 working days	90-100%	90-100%	100%
Surveillance activities conducted either in accordance to cropping cycles or in response to potential pest threats	75-100%	75-100%	100%
Animal Husbandry			
All Genetic Improvement services to be actioned within 30 days of receipt of written request	N/A	N/A	N/A
All technical advice to be provided within the framework of a timetable as developed by the Department and approved by the Head of Department	100%	100%	100%

Abattoir	Percentage of animals slaughtered within 12 hours of delivery to the Abattoir and within 1 hour of entering the slaughter floor.	100%	100%	100%
	Length of the slaughter day subject to approval by the Head of Department	100%	100%	100%
Veterinary Medicine	Emergency calls: percentage of calls responded to within two (2) hours of receipt	99-100%	99-100%	100%
	Non-emergency calls: percentage of calls attended to/or client contacted with an appointment made within twelve (12) hours	95-100%	95-100%	95-100%
LOCATION				
	Grand Cayman and Cayman Brac	100%	100%	100%
COST				
		\$2,777,656	\$2,934,051	\$6,471,211
RELATED BROAD OUTCOME:				
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 \$5,588,384 and in 2023 is \$ 5,744,779. However, annual revenue from third parties in 2022 is \$2,810,728 and 2023 is \$2,810,727 reduces this to \$2,777,656 and \$2,934,051 respectively.

AGR 34	Animal and Plant Regulatory Services		
DESCRIPTION Plant Regulatory - Administration of programs to regulate the importation and exportation of plants, plant products, animals, animal products, and aggregate to prevent the entry, establishment, spread of new pests and diseases into the Cayman Islands and to manage and control existing pests and diseases. Activities to regulate the importation of pesticides in order to protect the flora fauna, environment and human health. Animal Regulatory - Administration of programs to regulate the importation and exportation of animals, animal products, to prevent the entry, establishment, spread of diseases into the Cayman Islands and to manage and control existing diseases. Animal Welfare and Control - To reduce the number of stray and neglected animals; educate residents on matters of animal welfare and investigate complaints of inhumane treatment of animals.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
Plant Regulatory • Number of plant/aggregate/pesticide import permits issued • Number of plant inspections at the ports of entry • Number of visits to trap and sentinel sites to examine for pests	650-700 5,000-6,000 4,000-4,500	650-700 5,000-6,000 4,000-4,500	650 3,500 4,100
Animal Regulatory • Number of animal related import/export permits issued • Number of animal related inspections at the ports of entry • Number of animal-related diseases under surveillance (endemic or exotic)	1,400-1,575 3,000-3,500 2-4	1,400-1,575 3,000-3,500 2-4	856 1,200 1
Animal Welfare and Control • Number of public education/awareness events • Number of investigations, follow up and licensed premises inspection conducted • Number of animals euthanized, returned and/or adopted	18-24 225-290 225-325	18-24 225-290 225-325	13 525 175
QUALITY			
Plant Regulatory • Plant Import Permits and Phytosanitary certificate issued in compliance with local regulations for import and importing country's conditions, respectively • Plant inspections executed in compliance with departmental procedures • Traps serviced, sentinel sites monitored and samples collected to meet Departmental standard for servicing traps and laboratory methods of collection for processing	100% 100% 100%	100% 100% 100%	100% 100% 100%
Animal Regulatory • Percentage of import/export permits/certificates issued in compliance with local laws, regulations, and conditions • Percentage of animal export health certificates issued in compliance with regulations set by country of import • Percentage of port inspections and/examinations that are executed in compliance with Departmental Standard Operating Procedures • Percentage of disease surveillance programmes/projects that are executed in compliance with international and departmental standards	99-100% 99-100% 99-100% 99-100%	99-100% 99-100% 99-100% 99-100%	100% 100% 100% 100%
Animal Welfare and Control • Maintenance and care of the animals impounded at DOA in accordance with established standard of care and Animal Law • Animal welfare provisions conducted in accordance with Animal Act, or other relevant Acts and established operating procedures • Animals euthanized in accordance with humane standards	98-100% 98-100% 100%	98-100% 98-100% 100%	100% 100% 100%

TIMELINESS			
Plant Regulatory			
- Maximum period between receipt of application to import and rendering a decision: - For previously imported products: - three working days - For new product from a country where no bi-lateral protocol exists:- fourteen working days - For Pesticide Authorization Letters:- 3 to 5 days - For products requiring the conduct of a Pest Risk Analysis (PRA):- 3 to 4 months - Maximum period between receipt of the call for inspection and commencement of the inspection process within 24 hours for: - All consignment of plants and aggregate - Maximum period between: - Servicing of traps – Two weeks for existing pest and one week for new pest - Visit to sentinel sites once per month in Grand Cayman and Cayman Brac; once every two months for Little Cayman	100%	100%	100%
	90-100%	90-100%	90-100%
Animal Regulatory			
- Maximum period between receipt of completed compliant application and rendering a decision: Three working days - Maximum period of time between delivery of animals to agricultural office and completion of inspection: 24 Hours - Disease surveillance projects/programmes completed as per timeline outlined within each approved study proposal	100%	100%	100%
	100%	100%	100%
	99-100%	99-100%	99-100%
Animal Welfare and Control			
- Impounding of animals done within 24 hours of receipt of request - Investigations are done on a prioritised basis within 24 hours of receipt of a formal complaint - Case files prepared for court submission according to agreed	85-100%	85-100%	85-100%
	100%	100%	100%
	100%	100%	100%
LOCATION			
Grand Cayman and Cayman Brac	100%	100%	100%
COST			
	\$1,569,469	\$1,613,470	\$1,705,905
RELATED BROAD OUTCOME:			
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 \$1,675,469 and in 2023 is \$1,719,470. However, annual revenue from third parties of \$106,000 reduces this to \$1,569,469, and \$1,613,470 respectively

AGR 35	Support for the Development of the Agriculture Sector		
DESCRIPTION			
Policy Advice on Matters Relating to the Agricultural Sector - Provision of professional advice and support to the Ministry on scientific, technical and strategic matters relating to the Agriculture sector by way of providing information for drafting instructions, policy statements, Cabinet Papers, Parliamentary Questions or other requests for information.			
Services for the Development of the Agricultural Sector - Provision of training, educational, marketing, agri-business, promotional, public relations or logistical services to support the development of the Agricultural Sector and the enhancement of National Food Security.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
Policy Advice on Matters Relating to the Agricultural Sector Number of replies to the Ministry providing support and/or advice to requests for information in relation to legal drafting, policy development, Cabinet Papers, Parliamentary Questions or others matters	50-75	50-75	75
Services for the Development of the Agricultural Sector - Number of training and educational interventions and programmes coordinated or delivered targeted to adult population - Number of educational activities or programmes provided or supported which are targeted to the youth - Number of commodity producer groups and sector organisations (e.g. Cayman Islands Agricultural Society, Sister Islands Show Committees, Farmers and Artisans Retail Market) provided strategic, technical, and logistical support - Number of mass communications (e.g. marketing or promotional activities or items/media appearances/media inquiries/public education campaigns, etc.) and sector data reports produced to increase public awareness and knowledge of local agricultural production and the sector as a whole - Number of Agricultural Membership Programmes administered	8-10 8-10 8-10 50-75 1	8-10 8-10 8-10 50-75 1	10 15 7 75 1
QUALITY			
Policy Advice on Matters Relating to the Agricultural Sector Appropriately qualified personnel provide support and prepare all advice with professional care. Information provided is well researched, accurate, current and relevant. All advice is subject to internal peer review and must be signed off by the Head of Department	100%	100%	100%
Services for the Development of the Agricultural Sector - Training programmes, educational interventions and/or educational activities delivered have a clearly defined outcome and are approved by the Head of Department - All support to commodity producer groups and sector organisations shall be provided by suitably qualified persons appropriate to the specific assignment - All promotional materials, public relations, public awareness, mass communication items released to be approved by the Head of Department or Ministry as appropriate - All applications for registration, renewals and/or letters of support made under the Agricultural Membership Programme are to be processed in accordance with established published guidelines and operating procedures	90-100% 100% 100% 90-100%	90-100% 100% 100% 90-100%	100% 100% 100% 100%

TIMELINESS			
Policy Advice on Matters Relating to the Agricultural Sector			
• Support/advice provided in accordance with agreed deadlines with the Ministry	90-100%	90-100%	100%
• Urgent support/advice provided within one working day	100%	100%	100%
Services for the Development of the Agricultural Sector			
• All training programmes or educational activities coordinated to be delivered in accordance with an agreed schedule	90-100%	90-100%	100%
• All support to commodity producer groups and sector organisations are completed in accordance with an agreed deadline	90-100%	90-100%	100%
• All mass communications and sector data reports are completed in accordance with an agreed deadline	90-100%	90-100%	100%
• All applications for registration, renewals and/or letters of support made under the Agricultural Membership Programme are to be processed within the timeframe established in the published guidelines and operating procedures	85-100%	85-100%	100%
LOCATION			
• Grand Cayman, Cayman Brac and Little Cayman	100%	100%	100%
COST			
	\$759,415	\$769,093	\$850,176
RELATED BROAD OUTCOME:			
• 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 \$784,418 and in 2023 is \$794,096. However, annual revenue from third parties of \$25,000 reduces this to \$759,415 and \$769,093 respectively.

DVE 1	Acquisition of Fleet		
DESCRIPTION			
Provision of fleet acquisition services to the Government:			
Conduct and perform acquisition processes leading to the purchase of the most suitable fleet for its intended purpose(s).			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
Number of authorized fleet applications processed	25-35	25-35	25-35
QUALITY			
Perform technical researches to assist with selecting and developing suitable unit specifications	100%	100%	100%
Provide different purchase options and recommend one that is the most suitable type and make	100%	100%	100%
Inspect, receive, license, insure (commission) unit before delivery	95%	95%	95%
TIMELINESS			
Order placed within fourteen (14) working days of receiving approval from the client’s Chief Officer	100%	100%	100%
Order confirmed to client within two (2) days of advice from the supplier	100%	100%	100%
Unit prepared for hand-over to the client within five (5) working days of receipt from the supplier	95%	95%	95%
LOCATION			
Cayman Islands	100%	100%	100%
COST			
	\$212,310	\$214,682	\$177,844
RELATED BROAD OUTCOME:			
Strengthening good governance for more effective government			

DVE 2	Preventative Maintenance and Repairs			
DESCRIPTION				
Provide maintenance and repair services to Government fleet and equipment: Ensure compliance with the Original Equipment Manufacturer (OEM) repair warranty standards and guidelines that the client can maximize return on fleet investments.				
MEASURES		2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY Number of authorized maintenance work orders processed		2,500-3,000	2,500-3,000	2,500-3,000
QUALITY - Ensure the vehicle defect sheet is completed correctly and that it includes sufficient and accurate details on the work to be performed to generate and process the work order - Ensure that proper authorization is documented on the Requisition form for the request and distribution of parts.		95%	95%	95%
TIMELINESS - Maintenance and repairs will commence within 8 hours from the time the parts have been acquired and as determined by the Fleet Manager. - Essential and emergency fleet used by RCIP, DEH, Health Services, or NRA receive priority service and work will commence within two (2) hours of receiving the assignment from the client - Once maintenance and repairs have been completed, all pertinent data is documented, approved and uploaded in the Inventory Management system within 24 hours.		95%	95%	95%
LOCATION Grand Cayman		100%	100%	100%
COST		\$2,832,688	\$3,218,260	\$2,326,966
RELATED BROAD OUTCOME: Strengthening good governance for more effective government.				

DVE 3	Disposal of Fleet		
DESCRIPTION			
Disposal of obsolete and fully depreciated fleet that have no economic or useful value to the client.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY Number of units authorized for disposal.	60-80	60-80	60-80
QUALITY - Assessment of the condition of a vehicle/equipment and provision of a disposal recommendation with an estimated value of the unit - Authorization from the relevant Chief Officer is received prior to implementation of disposal recommendation - Conduct of a public auction, reception of payments and proceeds delivered to the client	100%	100%	100%
TIMELINESS - Disposal by public auction is advertised in the local media for two weeks, twice per week followed by the public auction within fifteen working days after the advertisements. - Disposals of vehicles/equipment to landfill site is carried out within four (4) weeks after receiving the relevant Chief Officer’s approval	95%	95%	95%
LOCATION Cayman Islands	100%	100%	100%
COST	\$243,972	\$246,503	\$139,968
RELATED BROAD OUTCOME: Strengthening good governance for more effective government			

Note: The total cost of supplying this output in 2022 is \$1,581,342. However, the revenue of \$1,335,842 from other third parties reduces the cost to Cabinet to \$245,500.

DVE 4	Sale of Fuel		
DESCRIPTION			
Maintain a fuel capacity at the government’s Refueling Facility that meets the needs of the client’s fleet.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY Amount of imperial gallons of fuel disbursed.	350,000-400,000	350,000-400,000	350,000-400,000
QUALITY - Fully automated fuel system available - Auxiliary power and manual back-up systems are in place in the event of a power failure - Daily stock-checks and re-stocking measures ensure fuel is available at all times	95% 100% 100%	95% 100% 100%	95% 100% 100%
TIMELINESS - Fuel is available 24 hours per day, 365 days per year - Qualified attendant is on premises for assistance during normal work hours	100% 100%	100% 100%	100% 100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$245,500	\$259,000	\$319,988
RELATED BROAD OUTCOME:			
Strengthening good governance for more effective government			

The total cost of supplying this output in 2023 is \$1,594,842. However, the revenue of \$1,335,842 from other third parties reduces the cost to Cabinet to \$259,000.

DVE 5	Servicing of Emergency Equipment		
DESCRIPTION			
Maintenance and repairs of stand-by generators in the event of a hurricane or any other natural emergency.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
Number of work orders for maintenance and inspection for 42 stand-by generators.	450-650	450-650	450-650
QUALITY			
Services performed in accordance with international and established departmental maintenance and repair standards.	100%	100%	100%
TIMELINESS			
- Monthly maintenance checks during inactive season - Bi-weekly maintenance checks during hurricane season	95% 95%	95% 95%	95% 95%
LOCATION			
Grand Cayman	100%	100%	100%
COST			
	\$216,830	\$219,327	\$154,269
RELATED BROAD OUTCOME:			
Strengthening good governance for more effective government			

DVE 6	Policy and Technical Advice to the Minister on Fleet Related Matters			
DESCRIPTION				
• Technical advice and guidance on maintenance practices and procedures • Advice on the most efficient fleet management practices, policies and procedures to ensure an effective disposal and replacement plan for the fleet • Fleet costs and activity reports				
MEASURES		2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY				
• The number of reports, advice, discussions and recommendations relating to fleet.		70-110	70-110	70-110
QUALITY				
• Professional and technical advice based on current Automotive Technology, Industry Standards		100%	100%	100%
• Reports are prepared by qualified individuals		100%	100%	100%
TIMELINESS				
• Processing of requests from the Minister will commence immediately and remitted within the specified deadlines.		95%	95%	95%
LOCATION				
• Grand Cayman		100%	100%	100%
COST				
		\$112,389	\$112,809	\$630,124
RELATED BROAD OUTCOME:				
• Strengthening good governance for more effective government				

PLN 24	Policy Advice to the Minister for Planning, Agriculture, Housing and Infrastructure		
DESCRIPTION			
Provide advice to the Hon. Minister for Planning, Agriculture, Housing and Infrastructure, the Central Planning Authority and Development Control Board on policy matters relating to planning and development matters throughout the three islands.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY Hours spent on briefing, papers and reports	4,000-5,000	5000-5,500	1,500-1,800
QUALITY Reviewed for compliance with applicable legislation and vetted through internal review processes, where applicable.	95-100%	95-100%	95-100%
TIMELINESS Respond to requests for advice within assigned timeframes	95-100%	95-100%	95-100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$367,686	\$366,992	\$263,710
RELATED BROAD OUTCOME:			
Building a modern infrastructure to ensure a successful future for our islands			

PLN 27	Process Development Applications, and Compiling Appeal Briefs for onward transmission to the Ministry Planning, Agriculture, Housing and Infrastructure		
DESCRIPTION			
The processing of development applications for planning permission, and the preparation of Appeal Briefs for onward transmission to the Ministry of Planning, Agriculture, Housing and Infrastructure.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
• Processing Development Applications Administratively	250-300	225-250	180-200
• Processing Development Applications for consideration by the CPA/DCB	650-700	600-650	500-600
• Trade and Business letters	N/A	N/A	N/A
• Zoning queries	180-200	180-200	160-180
• Compiling Appeal Briefs	8-12	8-12	4-6
QUALITY			
• Reviewed for compliance with the Development and Planning Act (2017 Revision), the Development and Planning Regulations (2018 Revision), the Development Plan Statement, the Appeal Rules, and Central Planning Authority policies	95-100%	95-100%	95-100%
TIMELINESS			
• Routine applications –10 calendar days completion of initial review	90-100%	90-100%	90-100%
• Semi-routine applications –15 calendar days completion of initial review	90-100%	90-100%	90-100%
• Non-routine applications – 20 calendar days completion of initial review	90-100%	90-100%	90-100%
• Trade and Business letter – N/A	90-100%	90-100%	90-100%
• Zoning queries – 10 calendar days	90-100%	90-100%	90-100%
• Compiling Appeal Briefs –12 calendar days	90-100%	90-100%	90-100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST			
	\$1,128,299	\$1,160,088	\$1,105,723
RELATED BROAD OUTCOMES:			
• Supporting climate change resilience and sustainable development			
• Building a modern infrastructure to ensure a successful future for our islands			

Note: The total cost of supplying this output in 2022 is \$1,247,965. However, the revenue of \$119,666 from other third parties reduces the cost to Cabinet to \$1,128,299.

The total cost of supplying this output in 2023 is \$1,282,577. However, the revenue of \$122,489 from other third parties reduces the cost to Cabinet to \$1,160,088.

PLN 28	Enforcement of Planning Act and Regulations		
DESCRIPTION			
Enforcement of Planning Act and Regulations.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY	200-250	250-350	150-200
Number of enforcement cases processed.			
QUALITY	90-100%	90-100%	90-100%
Reviewed for compliance with applicable legislation and vetted through internal review processes, where applicable.			
TIMELINESS	90-100%	90-100%	90-100%
Investigate complaint – within 15 calendar days	90-100%	90-100%	90-100%
Contact relevant parties – within 15 calendar days of Case being opened	90-100%	90-100%	90-100%
Issuance of enforcement notice within 18 calendar days of Confirmation of Minutes of CPA authorization	90-100%	90-100%	90-100%
Forward Case to Legal Dept. within 60 calendar days of notice expiration date	90-100%	90-100%	90-100%
LOCATION	100%	100%	100%
Grand Cayman			
COST	\$220,433	\$227,496	\$193,962
RELATED BROAD OUTCOMES:			
- Supporting climate change resilience and sustainable development - Building a modern infrastructure to ensure a successful future for our islands			

PLN 30	Processing Building Applications		
DESCRIPTION			
Reviewing development applications for compliance with the Building Code for the issuance of building permits and the carrying out of inspections to ensure the compliance with approved plans and certifying buildings fit for occupancy.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
- Number of reviews - Number of building permits issued - Number of Inspections - Number of Certificates of Occupancy/Completion issued	7,000-7,500 1,000-1,100 12,000-13,500 400-500	7,400-7,800 1,000-1,100 12,000-13,500 400-500	6,000-6,200 1,200-1,400 10,500-11,000 400-500
QUALITY			
Reviewed for compliance with applicable legislation and vetted through internal review processes, where applicable.	95-100%	95-100%	95-100%
TIMELINESS			
- Processing routine (R3) applications – 10-15 calendar days- - Processing Major (C/MF) applications – 20-25 calendar days - Applications reviewed and inspected for Code Compliance - Inspections conducted within 5 calendar days of request- - Issue COs within 3 calendar days of final inspection and other reviewing agencies sign off-	90-100% 90-100% 95-100% 95-100% 95-100%	90-100% 90-100% 95-100% 95-100% 95-100%	90-100% 90-100% 95-100% 95-100% 95-100%
LOCATION			
Cayman Islands	100%	100%	100%
COST			
	\$2,490,669	\$2,520,515	\$2,327,268
RELATED BROAD OUTCOMES:			
- Supporting climate change resilience and sustainable development - Building a modern infrastructure to ensure a successful future for our islands			

Note: The total cost of supplying this output in 2022 is \$2,993,719. However, the revenue of \$503,050 from other third parties reduces the cost to Cabinet to \$2,490,669.

The total cost of supplying this output in 2023 is \$3,029,257. However, the revenue of \$508,742 from other third parties reduces the cost to Cabinet to \$2,520,515.

PLN 33	Statistical Information		
DESCRIPTION Preparation of statistical reports on the details of development applications for the economic analysis by the public and private sectors.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY Number of statistical reports produced.	20-25	20-25	18-20
QUALITY Reviewed for compliance with applicable legislation, vetted through internal review processes and quality assurance measures, where applicable.	98-100%	98-100%	98-100%
TIMELINESS - Quarterly Reports submitted within 5 working days of the reporting period ending - Other reports processed within 18 working days of request	95-100%	95-100%	95-100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$35,187	\$35,148	\$156,867
RELATED BROAD OUTCOMES: - Supporting Climate Change Resilience and Sustainable Development - Building A Modern Infrastructure to Ensure a Successful Future for Our Islands			

PLN 34	Support of Boards and Committees		
DESCRIPTION			
Provide administrative and technical support to the Central Planning Authority (CPA), Development Control Board (DCB), and various licensing and registration bodies.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
Number of statistical reports produced	20-25	20-25	18-20
Number of CPA meeting agendas	24-30	24-30	24-26
Number of CPA meeting minutes	12-14	12-14	11-12
Number of CPA decision letters	12-14	12-14	11-12
Number of DCB meeting agenda	100-150	100-150	100-110
Number of DCB meeting minutes	12-14	12-14	12-14
Number of DCB decision letters	12-14	12-14	12-14
Number of EBE meeting agenda	200-250	12-14	12-14
Number of EBE meeting minutes	200-250	200-250	150-200
Number of EBE decision letters/licences issued	5-10	5-10	5-10
Number of FOI requests responded to	12-16	12-16	2-4
Number of BB meeting agendas	12-16	12-16	2-4
Number of BB meeting minutes	400-500	12-16	2-4
Number of BB decision letter/licences issued	N/A	400-500	N/A
Number of PBE meeting agendas	N/A	N/A	N/A
Number of PBE meeting minutes	N/A	N/A	N/A
Number of PBE decision letters/licences issued	175-185	180-185	160-170
Registration of Architects and Engineers-	100-150	100-150	80-90
QUALITY			
Correspondence issued accurately and reflects applicable decision.	95-100%	95-100%	95-100%
TIMELINESS			
Agenda – 6 working days before the meeting	98-100%	98-100%	98-100%
Minutes – 10 working days after the meeting	98-100%	98-100%	98-100%
Letters – 5 working days after the meeting	98-100%	98-100%	98-100%
LOCATION			
Cayman Islands	100%	100%	100%
COST			
	\$155,634	\$145,288	\$84,358
RELATED BROAD OUTCOMES:			
- Supporting climate change resilience and sustainable development - Building a modern infrastructure to ensure a successful future for our islands			

PWD 1	Policy Advice on Government Facilities and Related Matter		
DESCRIPTION Policy advice and services on government facilities and related matters to support the Ministry of Planning, Agriculture, Housing and Infrastructure, involving: • Preparation of correspondence, reports and advice papers • Attending meetings			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY • Number of meetings attended • Number of technical advices issued • Number of reports issued	24-50 8-12 2-5	24-50 8-12 2-5	24 10 5
QUALITY • Advice papers and reports prepared by knowledgeable persons in the subject area • Meetings attended by qualified/experienced persons	95% 100%	95% 100%	95% 100%
TIMELINESS • Advice papers and reports to be provided within agreed timeframes • Meetings attended as scheduled	95% 95%	95% 95%	95% 95%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$73,349	\$74,103	\$70,000
RELATED BROAD OUTCOME: • Build a modern infrastructure to ensure a successful future for our Islands			

PWD 2	Advice and Assistance on Government Facilities and Related Matters		
DESCRIPTION			
Provision of advice and assistance to: • Clients on programmes and non-project specific matters relating to buildings and their related facilities • Government Committees and/or Boards of public or private sector organisations, when departmental staff are appointed by Government, in matters relating to buildings, their related facilities and on tendering procedures • Statutory Authorities and Government Owned Companies on a reimbursable basis on project and non-project specific matters relating to buildings and their facilities			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY • Number of meetings attended • Number of advice papers issued • Number of reports issued (includes structural assessment report)	20-25 5-12 8-17	20-25 5-12 8-17	25 12 17
QUALITY • Advice papers and reports prepared by knowledgeable persons in the subject area and reviewed/ signed off by senior management • Meetings attended by qualified/experienced persons	95% 95%	95% 95%	95% 95%
TIMELINESS • Advice papers and reports to be provided within agreed timeframes • Meetings attended as scheduled	95% 95%	95% 95%	95% 95%
LOCATION • Grand Cayman	100%	100%	100%
COST	\$177,527	\$182,788	\$160,000
RELATED BROAD OUTCOME: • Build a modern infrastructure to ensure a successful future for our Islands			

PWD 6	Public Parks and Cemeteries Maintenance and Management		
DESCRIPTION			
Maintain and manage public toilets, docks, ramps, cemeteries, beaches and parks.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
Number of public toilets maintained	16	16	16
Number of docks/ramps maintained	13	13	13
Number cemeteries maintained	12	12	12
Number of beaches maintained	17	17	17
Number of beach accesses maintained	23	23	23
Number of parks and sites maintained	18	18	18
Number of streets/sidewalks maintained	9	9	9
Number of miles of road cleaned	10-20	10-20	10-20
QUALITY			
A General Manager and Supervisors monitor toilets, docks/ramps cemeteries, beaches, beach accesses upkeep, and parks maintenance	100%	100%	100%
Inspection of downtown streets/sidewalks by Supervisor and General Manager	80-100%	80-100%	80-100%
Inspection of town centre streets/clean with MADVAC Street Sweeper by General Manager	80-100%	80-100%	80-100%
TIMELINESS			
Public Toilets maintained daily	100%	100%	100%
Docks / Ramps and Parks maintained weekly	100%	100%	100%
Cemetery grounds maintained weekly	100%	100%	100%
Beaches and beach accesses maintained weekly	100%	100%	100%
Streets/sidewalks/roads works and services to be consistent with the scheduled time table	80-100%	80-100%	80-100%
LOCATION			
Grand Cayman	100%	100%	100%
COST			
	\$2,130,512	\$2,234,723	\$2,409,269
RELATED BROAD OUTCOME:			
Build a modern infrastructure to ensure a successful future for our Islands			

PWD 8	Consulting Services for Government Building Projects		
DESCRIPTION - Provision of architecture and quantity surveying services on other projects through the Consultancy Services Unit. - Provision of Project Management and Oversight Services through the Major Projects Office. - Provision of Project Management Services for projects outside the major projects group (other projects). - Provision of Minor works projects, upgrades and construction projects, renovations and repairs to existing buildings - Conduct energy efficiency audits for select facilities			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY - Number of drawings/plans produced - Number of cost estimates produced - Number of Project Service Level Agreements (PSLA) signed - Number of major projects - Number of other projects managed - Number of minor works projects, upgrades and construction projects, renovations and repairs to existing buildings - Number of energy efficiency audits for select facilities conducted	35-50 45-55 35-50 3 45-55 15-25 1-3	35-50 45-55 35-50 3 45-55 15-25 1-3	35-50 45-55 35-50 6 45-55 N/A N/A
QUALITY - Drawing/plans produced in accordance with the Central Planning Authority and Building Control Unit requirements - Pre-tendered estimates within 10% of successful tender received - Project Service Level Agreements (PSLA) to define project scope, time-frame and budget - Meeting client’s requirements and successfully fulfilling planning (CPA) and building control (BCU) approval - Project Management of Major Projects to be delivered in accordance with industry standard PM procedures – 90% - Project Management of Major Projects to be delivered to full satisfaction of client – 90% - Projects are in compliance with CI Building Code and Certificates of Occupancy (CO’s) to be obtained on completion, confirming compliance. (On those projects requiring CO’s) - Energy Audits produced to indicate means of cost savings in operation of facilities and measures to achieve	85% 90% 100% 90% 90% 90% 100% 100%	85% 90% 100% 90% 90% 90% 100% 100%	85% 90% 100% 90% 90% 90% 100% 100%
TIMELINESS - Plans, cost estimates and project management within timeframes agreed, at outset / in project SLA or within client agreed extensions to that timeframe - Project Management of Major Projects to be carried out in accordance with timeframes agreed with client at outset or within client agreed extensions to that timeframe - Construction projects to be completed in accordance with the timeframes agreed at the outset with the client, and any extensions agreed with client for additional works etc. - Projects in compliance with CI Building Code and Certificates of Occupancy (CO’s) to be obtained on completion, confirming compliance. (On those projects requiring CO’s) - Energy Audits indicate means of cost savings in operation of facilities and measures to achieve same	85% 90% 80% 100% 100%	85% 90% 80% 100% 100%	85% 90% 80% 100% 100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$2,067,954	\$2,156,353	\$1,527,044
RELATED BROAD OUTCOME: Build a modern infrastructure to ensure a successful future for our Islands			

PWD 9	Maintenance, Renovations and Upgrades to Government Facilities		
DESCRIPTION			
Maintenance to and renovations and upgrades of government facilities including: • Execution of work orders for building, mechanical, electrical and plumbing services • Preparation of Facility Condition Reports			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY • Number of maintenance work orders completed • Number of Facility Condition Reports prepared • Number of minor works projects, upgrades and construction projects, renovations and repairs to existing buildings • Number of energy efficiency audits for select facilities conducted	4,000-5,000 15-25 N/A N/A	4,000-5,000 15-25 N/A N/A	4,000-5,000 15-25 15-25 1-3
QUALITY • Work orders signed off by supervisor confirming work completed to acceptable standard. • Work orders completed to a satisfactory or better standard as measured by customer surveys of completed work orders. • Customer Survey forms/positive feedback • Preventative maintenance services work orders signed off by Supervisor confirming work completed to acceptable standard. • Facility condition reports reviewed / signed off by appropriate PWD management level.	95% 90% 95% 100% 100%	95% 90% 95% 100% 100%	95% 90% 95% 100% 100%
TIMELINESS • Routine work orders and preventative maintenance work orders to be completed in accordance with timeframes in “Work order timeframes” guide • Facility Condition Reports to be delivered within 60 days of request	95% 95%	95% 95%	95% 95%
LOCATION • Grand Cayman	100%	100%	100%
COST	\$6,616,328	\$6,867,868	\$8,208,459
RELATED BROAD OUTCOME: • Build a modern infrastructure to ensure a successful future for our Islands			

PWD 10	Disaster Preparedness		
DESCRIPTION			
Design, test and implement disaster preparedness activities for hurricane, earthquake, tropical depression and other natural and manmade disasters including: • Executing an annual hurricane preparedness exercise • Supporting the work of National Hazard Management Committee			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY • Number of hurricane preparedness exercises executed • Number of buildings prepared / inspected • Number of shelters and critical facility mechanical / electrical / plumbing systems inspected (before and after hurricane) • Updating PWD Hurricane Plans • Number of meetings attend • Removal, storage and management of hurricane shutters and supplies for government facilities • Assessment, management and repairs to public facilities post disaster	1 120 41 1 1 120 15	1 120 41 1 1 120 15	1 120 41 1 N/A N/A N/A
QUALITY • Number of hurricane preparedness exercises executed • Number of buildings prepared / inspected • Number of shelters and critical facility mechanical / electrical / plumbing systems inspected (before and after hurricane) • Updating PWD Hurricane Plans • Number of meetings attend • Removal, storage and management of hurricane shutters and supplies for government facilities • Assessment, management and repairs to public facilities post disaster	100% 100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100% 100%
TIMELINESS • Annual hurricane preparedness exercise carried out in May each year (prior to the start of the hurricane season) • Preparedness activities in hurricane exercise (or live event) completed within six hours timeframe • Mobilization and dispatch of PWD team for emergency on call events within 1 hour of all clear	100% 100% 95%	100% 100% 95%	100% 100% 95%
LOCATION • Grand Cayman	100%	100%	100%
COST	\$134,226	\$139,460	\$80,525
RELATED BROAD OUTCOME: • Build a modern infrastructure to ensure a successful future for our Islands			

PWD 11	PWD Construction, Trades and Vocational Apprenticeship Program		
DESCRIPTION			
Delivery of a construction vocational training program for the development of Caymanians aspiring to careers in the construction sector.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
• Number of apprentices enrolled in training on levels 1, 2 and 3	50	50	50
• Number of apprentices graduating from program at level 2	12	22	9
• Number of apprentices graduating from program at level 3	5	8	N/A
QUALITY			
• 80% of enrolees completing training during each cohort	90%	90%	90%
• 95% of completers receiving Level 1, 2 or 3 internationally recognised City and Guilds certifications.	95%	95%	95%
TIMELINESS			
• Apprentices to complete each level in one calendar year.	100%	100%	100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST			
	\$802,765	\$1,037,715	\$462,932
RELATED BROAD OUTCOMES:			
• Providing solutions to improve the well-being of our people so they can achieve their full potential			
• Provide financial and learning support for lifelong education			
• Improving education to promote lifelong learning and greater economic mobility			

VLT 9	Licensing of Drivers and Vehicles		
DESCRIPTION			
Provision of services relating to the testing and licensing of vehicles and drivers.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
• Number of vehicle inspections	46,000-48,000	48,000-50,000	43,000-46,000
• Number of vehicles licenced	80,000-81,200	82,000-83,200	75,000-75,900
• Number of written tests	10,500-11,600	12,000-12,500	9,400-10,000
• Number of road testing of drivers	7,500-7,750	8,000-8,200	7,000-7,100
• Provisional and Full Drivers’ Licences issued	21,500-22,000	22,500-23,000	20,000-21,000
• Input of disqualifications/endorsements in Licensing Register	533-600	600-650	433-533
• Extract of records of vehicles from Licensing Register	970-1,000	1,000-1,050	940-970
• Extract of records of drivers from Licensing Register	930-950	950-1,000	927-930
QUALITY			
• Compliance with Traffic Act and Regulations, PFML and strict departmental standard by qualified personnel.	95-100%	95-100%	95-100%
TIMELINESS			
• Vehicle Inspection and Licensing, Written Tests and Road Testing of Drivers within 5 – 15 minutes	95-100%	95-100%	95-100%
• Provisional and Full Drivers’ Licences issued within 5 – 15 minutes	95-100%	95-100%	95-100%
• Input of disqualifications/endorsements within 1 - 2 working days upon receipt from Court Office and Police Department	95-100%	95-100%	95-100%
• Extract of records within 3 – 5 working days	95-100%	95-100%	95-100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST			
	\$610,677	\$917,197	\$1,094,763
RELATED BROAD OUTCOMES:			
• Providing solutions to improve the well-being of our people so they can achieve their full potential			
• Strengthening good governance for more effective government			

Note: The total cost of supplying this output in 2022 is \$4,012,372. However, the revenue of \$3,401,695 from other third parties reduces the cost to Cabinet to \$610,677.

The total cost of supplying this output in 2023 is \$4,352,909. However, the revenue of \$3,435,712 from other third parties reduces the cost to Cabinet to \$917,197.

VLT 10	Policy Advice		
DESCRIPTION			
Policy advice provided to the Minister and Ministry of Commerce, Planning and Infrastructure on all matters relating to vehicle and drivers’ licensing.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
• Number of meetings attended	140-145	145-150	130-140
• Research for Cabinet papers	6-8	8-104	4-6
• Provision of technical advice to Ministry	78-80	80-85	75-78
• Number of press releases	20-22	22-30	14-20
• Number of monthly/quarterly/annual reports	14-20	20-21	13-14
• Number of replies to written correspondence	85-90	90-100	74-85
QUALITY			
• Percentage of meetings attended with required information and predetermined standards	95-100%	95-100%	95-100%
• Percentage of Cabinet papers research, technical advice, press releases and replies to written correspondence properly researched, meeting the prescribed format and accurately presented	95-100%	95-100%	95-100%
• Percentage of reports submitted within prescribed format	95-100%	95-100%	95-100%
TIMELINESS			
• Advice and responses within scheduled time	95-100%	95-100%	95-100%
• Attendance at meetings	95-100%	95-100%	95-100%
• Percentage of reports, Cabinet papers, technical advice, press releases and replies to written correspondence submitted within predetermined deadlines	95-100%	95-100%	95-100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST			
	\$31,656	\$33,022	\$30,971
RELATED BROAD OUTCOMES:			
• Providing solutions to improve the well-being of our people so they can achieve their full potential			
• Strengthening Good Governance for More Effective Government			

This Page is Intentionally Left Blank



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

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

Leyda Nicholson-Makasare

Acting Chief Officer

Ministry of Planning, Agriculture, Housing and Infrastructure

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

MINISTRY OF PLANNING, AGRICULTURE, HOUSING AND INFRASTRUCTURE
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 *Ministry of Planning, Agriculture, Housing, and Infrastructure*.

Basis of preparation

The forecast financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSAS) using the accrual basis of accounting. Where there 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.

MINISTRY OF PLANNING, AGRICULTURE, HOUSING AND INFRASTRUCTURE
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.

MINISTRY OF PLANNING, AGRICULTURE, HOUSING AND INFRASTRUCTURE

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			
12,143,039	Cash and cash equivalents	1	14,150,409	16,129,257
-	Marketable securities and deposits			
8,009,092	Trade receivables	2	7,848,910	7,848,910
4,782,513	Other receivables	2	4,782,513	4,782,513
2,357,564	Inventories	3	2,357,564	2,357,564
-	Investments	4	-	-
2,542,211	Prepayments	5	2,542,211	2,542,211
29,834,420	Total Current Assets		31,681,607	33,660,455
	Non-Current Assets			
-	Trade receivables	2	160,182	160,182
-	Other receivables	2	-	-
-	Inventories	3	-	-
-	Investments	4	-	-
-	Prepayments	5	-	-
375,462	Intangible Assets	6	747,665	1,130,227
16,339,316	Property, plant and equipment	6	18,047,743	17,674,334
16,714,778	Total Non-Current Assets		18,955,590	18,964,743
46,549,197	Total Assets		50,637,198	52,625,198
	Current Liabilities			
410,160	Trade payables	7	410,160	410,160
3,143,770	Other payables and accruals	7	3,143,770	3,143,770
908,936	Unearned revenue	8	908,936	908,936
661,857	Employee entitlements	9	661,857	661,857
9,499,046	Repayment of surplus		9,499,046	9,499,046
14,623,769	Total Current Liabilities		14,623,769	14,623,769
	Non-Current Liabilities			
-	Trade payables	7	-	-
-	Other payables and accruals	7	-	-
-	Unearned revenue	8	-	-
-	Employee entitlements	9	-	-
-	Total Non-Current Liabilities		-	-
14,623,769	Total Liabilities		14,623,769	14,623,769
31,925,429	Net Assets		36,013,429	38,001,430
	NET WORTH			
22,126,342	Contributed capital		26,214,342	28,202,342
-	Other Reserves		-	-
10,128,633	Revaluation reserve		10,128,633	10,128,633
(329,546)	Accumulated surpluses/(deficits)		(329,546)	(329,545)
31,925,428	Total Net Worth		36,013,429	38,001,429

MINISTRY OF PLANNING, AGRICULTURE, HOUSING AND INFRASTRUCTURE
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			
47,401,181	Sale of goods and services	10	43,993,384	45,443,339
-	Investment revenue	11	-	-
-	Donations	12	-	-
-	Other revenue		-	-
47,401,181	Total Revenue		43,993,384	45,443,339
	Expenses			
27,573,829	Personnel costs	13	28,967,060	30,380,563
17,799,561	Supplies and consumables	14	13,017,223	13,082,197
2,016,739	Depreciation & Amortisation	6	2,007,370	1,978,847
-	Impairment of property, plant and equipment	6	-	-
-	Impairment of inventory	3	-	-
-	Litigation costs	15	-	-
-	Other expenses		-	-
11,050	Other Gains and Losses	16	1,731	1,731
47,401,180	Total Expenses		43,993,384	45,443,338
1	Surplus or (Deficit) for the period		-	1

MINISTRY OF PLANNING, AGRICULTURE, HOUSING AND INFRASTRUCTURE
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>			
46,000,118	Outputs to Cabinet		35,362,361	36,758,895
2,206,576	Outputs to other government agencies		1,607,546	1,607,546
6,743,021	Sale of goods and services - third party		6,988,362	7,041,431
(0)	Interest received		-	-
-	Donations / Grants		-	-
66,992	Other receipts		35,115	35,466
	<i>Payments</i>			
(26,312,536)	Personnel costs		(28,967,060)	(30,380,563)
(17,077,280)	Supplies and consumables		(13,017,223)	(13,082,197)
-	Interest paid		-	-
(11,050)	Other payments		(1,731)	(1,731)
11,615,841	Net cash flows from operating activities		2,007,370	1,978,848
	CASH FLOWS FROM INVESTING ACTIVITIES			
-	Purchase of property, plant and equipment		(4,088,000)	(1,988,000)
-	Proceeds from sale of property, plant and equipment		-	-
-	Net cash flows from investing activities		(4,088,000)	(1,988,000)
	CASH FLOWS FROM FINANCING ACTIVITIES			
-	Equity Investment from Org 40		4,088,000	1,988,000
-	Repayment of Surplus to Org 40		-	-
-	Net cash flows from financing activities		4,088,000	1,988,000
11,615,841	Net increase/(decrease) in cash and cash equivalents		2,007,370	1,978,848
527,199	Cash and cash equivalents at beginning of period		12,143,040	14,150,410
12,143,040	Cash and cash equivalents at end of period	1	14,150,410	16,129,257

MINISTRY OF PLANNING, AGRICULTURE, HOUSING AND INFRASTRUCTURE

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	26,452,037	6,207,107	177,629	32,836,773
Prior Year Adjustments				
Changes in accounting policy	-	-	159,727	159,727
Accounting Errors	-	-	-	-
Restated balance 31 December 2020	26,452,037	6,207,107	337,357	32,996,500
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	(4,325,695)	3,921,526	(666,903)	(1,071,072)
Capital withdrawals by Cabinet	-	-	-	-
Dividends payable to Cabinet	-	-	-	-
Net revenue / expenses recognised directly in net worth	(4,325,695)	3,921,526	(666,903)	(1,071,072)
Surplus/(deficit) for the period 2021			1	1
Total recognised revenues and expenses for the period	(4,325,695)	3,921,526	(666,902)	(1,071,072)
Balance at 31 December 2021 carried forward	22,126,342	10,128,633	(329,546)	31,925,428

	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2021 brought forward	22,126,342	10,128,633	(329,546)	31,925,428
Prior Year Adjustments				
Changes in accounting policy	-	-	-	-
Accounting Errors	-	-	-	-
Restated balance 31 December 2021	22,126,342	10,128,633	(329,546)	31,925,428
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	4,088,000	-	-	4,088,000
Capital withdrawals by Cabinet	-	-	-	-
Dividends payable to Cabinet	-	-	-	-
Net revenue / expenses recognised directly in net worth	4,088,000	-	-	4,088,000
Surplus/(deficit) for the period 2022			-	-
Total recognised revenues and expenses for the period	4,088,000	-	-	4,088,000
Balance at 31 December 2022 carried forward	26,214,342	10,128,633	(329,546)	36,013,428

MINISTRY OF PLANNING, AGRICULTURE, HOUSING AND INFRASTRUCTURE
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	26,214,342	10,128,633	(329,546)	36,013,428
Prior Year Adjustments				
Changes in accounting policy	-	-	-	-
Accounting Errors	-	-	-	-
Restated balance 31 December 2022	26,214,342	10,128,633	(329,546)	36,013,428
Changes in net worth for 2023				
Gain/(loss) on property revaluation	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-
Equity Investment from Cabinet	1,988,000	-	-	1,988,000
Capital withdrawals by Cabinet	-	-	(1)	(1)
Net revenue / expenses recognised directly in net worth	1,988,000	-	(1)	1,987,999
Surplus/(deficit) for the period 2023			1	1
Total recognised revenues and expenses for the period	1,988,000	-	-	1,988,000
Balance at 31 December 2023	28,202,342	10,128,633	(329,545)	38,001,429

MINISTRY OF PLANNING, AGRICULTURE, HOUSING AND INFRASTRUCTURE
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
9,484	Cash on hand (IRIS Confirmation Account/Petty Cash)	9,484	9,484
70,128	Cash in transit (IRIS Remittance Account)	70,128	70,128
4,833,234	CI\$ Operational Current Account held at Royal Bank of Canada	6,840,604	8,819,452
396,367	US\$ Operational Current Account held at Royal Bank of Canada	396,367	396,367
1,601,168	Payroll Current Account held at Royal Bank of Canada	1,601,168	1,601,168
5,232,657	Fixed Deposits held with Treasury (less than 90 days)	5,232,657	5,232,657
12,143,039	TOTAL	14,150,409	16,129,257

NOTE 2: TRADE AND OTHER RECEIVABLES

12-Month Forecast 2021	Trade Receivables	12-Month Budget 2022	12-Month Budget 2023
1,905,478	Sale of goods and services	1,905,478	1,905,478
3,187,025	Outputs to Cabinet	3,187,025	3,187,025
4,460,211	Outputs to other government agencies	4,460,211	4,460,211
(1,543,623)	Less: provision for doubtful debts	(1,543,623)	(1,543,623)
8,009,092	Total trade receivables	8,009,092	8,009,092

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
	Current		
7,368,365	Past due 1-30 days	7,648,683	7,648,683
400,455	Past due 31-60 days	-	-
240,273	Past due 61-90 days	-	-
-	Past due 90 and above	200,227	200,227
	Non-Current		
-	Past due 1 year and above	160,182	160,182
8,009,092	Total	8,009,092	8,009,092

12-Month Forecast 2021	Other Receivables	12-Month Budget 2022	12-Month Budget 2023
9,056	Advances (salary, Official Travel, etc)	9,056	9,056
19,450	Dishonoured cheques	19,450	19,450
4,754,007	Other	4,754,007	4,754,007
4,782,513	Total other receivables	4,782,513	4,782,513

MINISTRY OF PLANNING, AGRICULTURE, HOUSING AND INFRASTRUCTURE
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		
4,782,513	Past due 1-30 days	4,782,513	4,782,513
4,782,513	Total	4,782,513	4,782,513

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
(1,886,409)	Balance at 1 July/1January	(1,543,623)	(1,543,623)
-	Additional provisions made during the year	-	-
342,786	Receivables written off during the period	-	-
(1,543,623)	Balance at 30 June	(1,543,623)	(1,543,623)

NOTE 3: INVENTORIES

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
337,122	Inventory held for use in the provision of goods and services	337,122	337,122
2,020,442	Work in Progress and finished goods	2,020,442	2,020,442
2,357,564	TOTAL INVENTORIES	2,357,564	2,357,564

NOTE 5: PREPAYMENTS

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
2,542,211	Accrued Prepayments	2,542,211	2,542,211
2,542,211	Total	2,542,211	2,542,211

MINISTRY OF PLANNING, AGRICULTURE, HOUSING AND INFRASTRUCTURE
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

	Plant and equipment	Buildings and Leasehold	Furniture and Fittings	Computer Hardware	Office Equipment	Infrastructure	Motor Vehicles	Other assets	Assets under construction or development	Total
Balance as at 1 January 2021	1,203,691	12,965,693	334,329	7,197,942	513,527	2,025,934	3,481,849	475	618,327	28,341,768
Additions	-	2,098,000	-	126,184	-	-	528,000	-	-	2,752,184
Disposals and Derecognition	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-
Transfers	456,492	4,811,210	55,303	(6,383,704)	39,177	(1,840,832)	1,255,165	20,875	-	(1,586,315)
Balance as at 31 December 2021	1,660,184	19,874,904	389,632	940,422	552,704	185,101	5,265,014	21,350	618,327	29,507,637

	Plant and equipment	Buildings and Leasehold	Furniture and Fittings	Computer Hardware	Office Equipment	Infrastructure	Motor Vehicles	Other assets	Assets under construction or development	Total
Balance as at 1 January 2022	1,660,184	19,874,904	389,632	940,422	552,704	185,101	5,265,014	21,350	618,327	29,507,639
Additions	-	2,100,000	-	100,000	-	-	500,000	888,000	-	3,588,000
Disposals and Derecognition	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2022	1,660,184	21,974,904	389,632	1,040,422	552,704	185,101	5,765,014	909,350	618,327	33,095,639

	Plant and equipment	Buildings and Leasehold	Furniture and Fittings	Computer Hardware	Office Equipment	Infrastructure	Motor Vehicles	Other assets	Assets under construction or development	Total
Balance as at 1 January 2023	1,660,184	21,974,904	389,632	1,040,422	552,704	185,101	5,765,014	909,350	618,327	33,095,639
Additions	-	-	-	100,000	-	-	500,000	888,000	-	1,488,000
Disposals and Derecognition	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2023	1,660,184	21,974,904	389,632	1,140,422	552,704	185,101	6,265,014	1,797,350	618,327	34,583,639

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	Plant and equipment	Buildings and Leasehold	Furniture and Fittings	Computer Hardware	Office Equipment	Infrastructure	Motor Vehicles	Other assets	Assets under construction or development	Total
Balance as at 1 January 2021	527,663	2,970,466	199,011	5,819,339	333,776	991,366	2,833,206	475	-	13,675,302
Transfers	267,108	1,663,721	26,207	(4,584,614)	58,953	(806,206)	991,760	20,304	-	(2,362,767)
Impairment Reserve 2021 (closing balance)	-	-	-	-	-	-	-	-	-	-
Depreciation Expense 2021	118,977	1,208,335	23,991	171,297	47,130	-	285,887	172	-	1,855,789
Eliminate on Disposal or Derecognition 2021	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2021	913,748	5,842,521	249,209	1,406,023	439,859	185,159	4,110,853	20,951	-	13,168,324

	Plant and equipment	Buildings and Leasehold	Furniture and Fittings	Computer Hardware	Office Equipment	Infrastructure	Motor Vehicles	Other assets	Assets under construction or development	Total
Balance as at 1 January 2022	913,748	5,842,521	249,209	1,406,023	439,859	185,159	4,110,853	20,951	-	13,168,323
Transfers	-	-	-	-	-	-	-	-	-	-
Impairment change 2022	-	-	-	-	-	-	-	-	-	-
Depreciation Expense 2022	117,250	1,186,771	45,343	181,367	40,937	-	307,731	172	-	1,879,572
Eliminate on Disposal or Derecognition 2022	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2022	1,030,998	7,029,292	294,552	1,587,390	480,796	185,159	4,418,585	21,123	-	15,047,896

	Plant and equipment	Buildings and Leasehold	Furniture and Fittings	Computer Hardware	Office Equipment	Infrastructure	Motor Vehicles	Other assets	Assets under construction or development	Total
Balance as at 1 January 2023	1,030,998	7,029,292	294,552	1,587,390	480,796	185,159	4,418,585	21,123	-	15,047,896
Transfers	-	-	-	-	-	-	-	-	-	-
Impairment change 2023	-	-	-	-	-	-	-	-	-	-
Depreciation Expense 2023	115,354	1,184,302	45,343	170,942	39,489	-	305,806	172	-	1,861,409
Eliminate on Disposal or Derecognition 2023	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2023	1,146,352	8,213,594	339,895	1,758,332	520,286	185,159	4,724,391	21,296	-	16,909,305

Net Book value 31 December 2021	746,436	14,032,382	140,423	(465,601)	112,845	(58)	1,154,161	399	618,327	16,339,314
---------------------------------	---------	------------	---------	-----------	---------	------	-----------	-----	---------	------------

Net Book value 31 December 2022	629,186	14,945,612	95,080	(546,968)	71,908	(58)	1,346,430	888,226	618,327	18,047,743
---------------------------------	---------	------------	--------	-----------	--------	------	-----------	---------	---------	------------

Net Book value 31 December 2023	513,832	13,761,310	49,737	(617,910)	32,418	(58)	1,540,624	1,776,054	618,327	17,674,334
---------------------------------	---------	------------	--------	-----------	--------	------	-----------	-----------	---------	------------

MINISTRY OF PLANNING, AGRICULTURE, HOUSING AND INFRASTRUCTURE
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 2021	7,044,572	7,044,572
Additions	201,710	201,710
Disposals and Derecognition	-	-
Revaluation	-	-
Transfers	(6,003,195)	(6,003,195)
Balance as at 31 December 2021	1,243,087	1,243,087

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2022	1,243,087	1,243,087
Additions	500,000	500,000
Disposals and Derecognition	-	-
Revaluation	-	-
Transfers	-	-
Balance as at 31 December 2022	1,743,087	1,743,087

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2023	1,743,087	1,743,087
Additions	500,000	500,000
Disposals and Derecognition	-	-
Revaluation	-	-
Transfers	-	-
Balance as at 31 December 2023	2,243,087	2,243,087

MINISTRY OF PLANNING, AGRICULTURE, HOUSING AND INFRASTRUCTURE
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	5,765,529	5,765,529
Transfers	(5,058,854)	(5,058,854)
Impairment Reserve 2021 (closing balance)	-	-
Depreciation Expense 2021	160,950	160,950
Eliminate on Disposal or Derecognition 2021	-	-
Balance as at 31 December 2021	867,625	867,625

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2022	867,625	867,625
Transfers	-	-
Impairment change 2022	-	-
Depreciation Expense 2022	127,797	127,797
Eliminate on Disposal or Derecognition 2022	-	-
Balance as at 31 December 2022	995,422	995,422

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2023	995,422	995,422
Transfers	-	-
Impairment change 2023	-	-
Depreciation Expense 2023	117,438	117,438
Eliminate on Disposal or Derecognition 2023	-	-
Balance as at 31 December 2023	1,112,860	1,112,860

Net Book value 31 December 2021	375,463	375,463
--	---------	---------

Net Book value 31 December 2022	747,665	747,665
--	---------	---------

Net Book value 31 December 2023	1,130,227	1,130,227
--	-----------	-----------

MINISTRY OF PLANNING, AGRICULTURE, HOUSING AND INFRASTRUCTURE
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
410,160	Creditors	410,160	410,160
4,038	Payroll Deductions	4,038	4,038
2,189,752	Accrued Expenses	2,189,752	2,189,752
515,052	Inter-entity due to	515,052	515,052
434,929	Other payables	434,929	434,929
3,553,930	Total trade payables other payables and accruals	3,553,930	3,553,930

NOTE 8: UNEARNED REVENUE

12-Month Forecast 2021	Details	12-Month Budget 2022	12-Month Budget 2023
3,840	Revenue deposits	3,840	3,840
905,095	Other unearned revenue	905,095	905,095
908,936	Total unearned revenue	908,936	908,936

NOTE 9: EMPLOYEE ENTITLEMENTS

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
2,942	Annual Leave	2,942	2,942
684,827	Retirement and long service leave	684,827	684,827
(25,912)	Pension	(25,912)	(25,912)
661,857	Total current portion	661,857	661,857
661,857	Total employee entitlements	661,857	661,857

MINISTRY OF PLANNING, AGRICULTURE, HOUSING AND INFRASTRUCTURE
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
38,475,060	Outputs to Cabinet	35,362,361	36,758,895
2,206,576	Outputs to other government agencies	1,607,546	1,607,546
3,673,680	Fees and charges	4,002,597	4,052,325
2,918,302	General sales	2,940,765	2,944,106
60,571	Rentals	45,000	45,000
66,992	Other	35,115	35,466
47,401,181	Total sales of goods and services	43,993,384	45,443,339
	Fees and Charges		
168,770	Agricultural Department Fees	131,000	131,000
42,543	Customised Motor Vehicle Licence Plate Fees	33,350	33,684
459,371	Drivers Examination Fees	467,156	471,828
65,995	Duplicate Vehicle Log Books	64,665	65,312
12,349	Electrical Inspection Fees	12,966	13,615
79,125	Electrical Licence Fees	83,081	87,235
42,206	Elevator Inspection Fees	44,316	46,532
20,282	Heavy Equipment Application Fees	16,627	16,793
6,428	Maintenance of Buildings (Labour)	-	-
1,766,652	Motor Vehicle Inspection Fees	1,917,185	1,936,357
511,509	Motor Vehicle Licence Plate Fees	545,059	550,510
157,423	Online Planning System Fees	347,094	355,359
500	Planning Appeal Fees	500	500
14,850	Planning Inspection Call-Out Fee	15,593	16,372
1,224	Vehicle And Equip. Maintenance Fees	1,469	1,469
57,129	Vehicle Bank Liens	52,137	52,658
266,950	Vehicle Change of Ownership	270,397	273,101
375	Facilities Management	-	-
3,673,680	Fees & Charges	4,002,597	4,052,325
	General Sales		
140	Maintenance of Buildings (Materials)	-	-
2,854,508	Sale of Agric. Supplies/Produce	2,810,728	2,810,728
53,777	Sale of Planning Documents	119,666	122,489
9,877	Plumbers Examination	10,371	10,889
2,918,302	Total General Sales	2,940,765	2,944,106
	Rentals		
20,571	Rentals - Other Properties	14,400	14,400
40,000	Rentals - Town Halls	30,600	30,600
60,571	Total Rentals	45,000	45,000
	Other Goods & Services Revenue		
	Goods & Services Revenue		
37,890	Miscellaneous Licensing Receipts	35,115	35,466
29,102	Miscellaneous Receipts	-	-
66,992		35,115	35,466
	Sales of Outputs to Cabinet		
38,475,060	Sales of Outputs to Cabinet	35,362,361	36,758,895
38,475,060	Total Sales of Outputs to Cabinet	35,362,361	36,758,895
	Other Interdepartmental Revenue		
2,206,576	Revenue from Ministries/Portfolios & Public Authorities	1,607,546	1,607,546
2,206,576	Total Other Interdepartmental Revenue	1,607,546	1,607,546
47,401,181	Total Goods and Services	43,993,384	45,443,339

MINISTRY OF PLANNING, AGRICULTURE, HOUSING AND INFRASTRUCTURE
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
19,811,374	Salaries, wages and allowances	21,274,577	22,061,813
5,682,765	Health care	6,206,304	6,801,681
1,039,223	Pension	1,161,782	1,181,472
252,248	Leave	207,000	208,000
788,219	Other personnel related costs	117,398	127,598
27,573,829	Total Personnel Costs	28,967,060	30,380,563

NOTE 14: SUPPLIES AND CONSUMABLES

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
9,669,307	Supplies and Materials	5,116,289	5,751,296
5,314,684	Purchase of services	4,782,386	4,499,491
217,719	Lease of Property and Equipment	228,736	233,736
1,991,815	Utilities	2,271,581	1,849,193
131,918	Interdepartmental expenses	150,200	150,200
54,541	Travel and Subsistence	56,131	56,214
217,268	Recruitment and Training	283,400	354,163
202,309	Other	128,500	187,903
17,799,561	Total Supplies & consumables	13,017,223	13,082,197

NOTE 15: LITIGATION COST

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
11,050	Net (gain) / loss on foreign exchange Transactions	1,731	1,731
11,050	Total gains/ (losses)	1,731	1,731

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
1	Surplus/(deficit) from ordinary activities	-	1
	Non-cash movements		
2,016,739	Depreciation expense	2,007,370	1,978,847
	Changes in current assets and liabilities:		
7,525,059	(Increase)/decrease in receivables - Other Government agencies	-	-
9,541,798	Net cash flows from operating activities	2,007,370	1,978,848

This Page is Intentionally Left Blank

MINISTRY OF TOURISM AND TRANSPORT

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 Kenneth Bryan
Minister

Ministry of Tourism and Transport

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.



Stran Bodden, JP
Chief Officer

Ministry of Tourism and Transport

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

Ministry of Tourism

Nature of Activities

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

The department and unit within its remit include Department of Tourism and the Public Transport Unit.

The Authorities, boards and committees within its remit include: Port Authority, Airports Authority, Cayman Turtle Centre, Cayman Airways, Tourism Attraction Board, Hotel Licensing Board, Miss Cayman Committee, Public Transport Board, Tourism Advisory Council and the Tourism Apprenticeship Training Programme Council.

Scope of Activities

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

Strategic Planning and Management of the Cayman Islands Tourism Industry

- Technical advice, research and policy input
- Implementation of the updated National Tourism Plan
- Tourism public relations services
- Product development and regulatory activities
- Tourism accommodations inspections and licensing services
- Reimagining cruise tourism
- Marketing and public relations
- Tourism industry human capital development

Consultation and Secretarial Services for Boards

- Port Authority
- Airports Authority
- Cayman Turtle Conservation and Education Centre Ltd.
- Cayman Airways
- Tourism Attraction Board
- Hotel Licensing Board
- Public Transport Board
- Tourism Advisory Council
- Hospitality School Advisory Council

Oversight of Government Companies and Statutory Authorities

- Tourism Attraction Board
- Cayman Airways
- Cayman Turtle Centre
- Port Authority of the Cayman Islands
- Cayman Islands Airport Authority

Customers and Location of Activities

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

Public Transportation Unit

Nature of Activities

The Public Transportation Unit is a public agency charged with the management and delivery of transportation of the Cayman Islands and the movement of paying customers including residents and tourists. It requires management by the public sector in tourism and domestic services and involves a close working relationship with a wide range of stakeholders.

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

Scope of Activities

- Assist with the training of all public passenger operators and drivers
- Conduct general knowledge test and reviews
- Conduct inspections for customer assurance both on public passenger vehicles and drivers to ensure operators and drivers are compliant with the acts, regulations, the Public Transport Board (PTB) policies and guidelines.
- Prepare reports as requested for the PTB to assist in their decision making process
- Prepare agendas and minutes of the PTB meetings.
- Prepare and issue letters to applicants
- Represent the PTB at the Public Transport Appeals Tribunal meetings
- Investigate complaints
- Queue and dispatch omnibuses from the bus depot

Customers and Location of Activities

The Public Transportation Unit customers include tourists and residents in the Cayman Islands at ports of entry, hotels, restaurants, attractions, and local residence.

Department of Tourism

Nature of Activities

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

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

Scope of Activities

- Global destination brand management for the Tourism Industry
- Strategic planning for the Tourism Industry
- Technical Advice, Research and Policy Input
- Support for Tourism-related Boards and Committees
- Tourism Public Relations Services
- Crisis and Emergency Communications
- Product Development and Regulatory Activities
 - Tourist Accommodation Inspections and Licensing Services
 - Sustainable Tourism Program for the Tourism Sector
 - Tourism Physical Product Enhancement initiatives
 - Tourism Services and Visitor Experience Enhancement initiatives
 - Collection and Audit of Tourism Revenue
- Destination Marketing and Public Relations (International and National)
 - Collection, Preparation of Statistical Information
 - Destination Marketing Planning and Implementation
 - Digital and Social Media Marketing
 - Promotional Activities
 - Advertising Activities
 - Websites Management
 - Events Marketing
 - Relationship Management with Strategic Partners
 - COOP Marketing and Affinity Marketing
- Development of Human Capital for the Tourism Industry
 - Tourism Education and Career Promotion initiatives
 - Tourism Industry Training interventions
 - Tourism Public Awareness initiatives

Customers and Location of Activities

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

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

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the Ministry of Tourism and Transport in the 2022 and 2023 financial years are as follows:

Ministry of Tourism

- Work with the Ministry's departments and agencies to utilize data to ensure a sustainable approach to developing the necessary legislative and policy framework for the continued success of the Cayman Islands
- Establish a public/private partnership to construct a new general aviation terminal
- Improve ports of entry to enhance visitor experience
- Diversify the tourism product with greater eco-tourism focus
- Expand and enhance the current national tourism education strategy
- Promote greater Caymanian ownership of tourism-related businesses
- Create and execute a National Beautification Plan
- Develop and implement financial reporting and monitoring systems to assist the organisation in providing greater value for money with a cost containment focus
- Ensure staff complement, performance management, training, succession plans, and equipment are in accordance with industry standards

Public Transportation Unit

- Improve public transport through legislative and infrastructure reforms
- Enact a public transport code of conduct
- Increase public awareness on the different transport services available and their cost

Department of Tourism

- In conjunction with the Ministry of Tourism and Transport, enact tourism strategic plans (e.g. the National Tourism and RB5 Strategic Plans) to facilitate the recovery of the tourism industry
- Organize tourism in the Cayman Islands guided by the tourism strategic plans
- Research, monitor and report on the tourism economy more effectively
- Increase awareness of and positive attitudes toward tourism in the community
- Brand management - Manage and enhance the image of the Cayman Islands tourism brand
- Ensure the high quality of experience for the visitor
- Highlight and make a distinctive Caymanian experience accessible
- Implement initiatives that support a sustainable approach to tourism development
- Attract a more discerning and higher spending visitor
- Grow secondary markets and expand into emerging markets
- Assist in the development of a higher percentage of Caymanians for the tourism workforce
- Collaborate with the Department of Environment to protect and enhance the marine and terrestrial environment

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for the Ministry of Tourism and Transport 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	27,828	28,576	31,831
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	-	-	-
REVENUE FROM OTHERS	189	27	324
OPERATING EXPENSES	28,017	28,603	30,421
OPERATING SURPLUS/DEFICIT	-	-	734
NET WORTH	2,360	2,360	2,360
CASH FLOWS FROM OPERATING ACTIVITIES	359	107	12,919
CASH FLOWS FROM INVESTING ACTIVITIES	-	-	(481)
CASH FLOWS FROM FINANCING ACTIVITIES	-	-	(2,010)
CHANGE IN CASH BALANCES	359	107	10,428

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	111%	112%	111%
TOTAL ASSETS : TOTAL LIABILITIES	113%	113%	113%

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	108	110	108
STAFF TURNOVER (%)			
MANAGERS	-	-	-
PROFESSIONAL AND TECHNICAL STAFF	-	-	10%
CLERICAL AND LABOURER STAFF	10%	10%	10%
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
MANAGERS	10 YEARS	11 YEARS	9 YEARS
PROFESSIONAL AND TECHNICAL STAFF	10 YEARS	11 YEARS	8 YEARS
CLERICAL AND LABOURER STAFF	15 YEARS	15 YEARS	15 YEARS
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	NONE	NONE	NONE

	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	20,393	20,393	20,393
ASSET REPLACEMENTS : TOTAL ASSETS	-	-	2%
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	35%	23%	48%
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	-	-	101%
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 and/or absence of critical staff	Ongoing	• Provide on the job training and cross-training • Formulation of a succession plan for key staff • Use acting appointments to ensure staff are exposed to different roles • Develop an organisational structure and environment which provides challenges, promotes advancement and recognize achievements • Support staff in times of sickness	Undefined
Aged computers and obsolete office equipment	Ongoing	• Maintain and upgrade on a regular basis and replace where feasible	Undefined
Destruction, damage or loss of assets	Ongoing	• Safeguard assets in accordance with the Ministry's Continuity Plan	Undefined
Data and information security	Ongoing	• Ensure data on servers are backed up daily; • Ensure filing cabinets are secured; and • Ensure staff sign confidentiality agreements and adhere to the government's policy on confidentiality	Undefined
Non-renewal of contracts of key managers and technical staff	Ongoing	• Coordinate with Ministry and Portfolio of Civil Services	Undefined
Rigid implementation of vacation leave which could affect the timeliness of outputs	Ongoing	• Request for exemption from vacation leave rules such that it takes into account the work production cycle	Undefined
Inadequate warehouse storage space in cases of natural disaster	Unchanged	• Review and reconfigure existing space or seek alternative storage accommodation at depot	Undefined
Active Hurricane Season	No Change	• Activate the Hurricane Insurance Guarantee programme for the Tourism accommodation sector. • Partnership with Cayman Airways on waiving of travel fees and penalties in the event of a hurricane.	Undefined
Recovery of the industry from COVID-19 pandemic	From closed borders to fully opened borders	• Sanitation guidelines and protocols created and enhanced to deal with sanitation as we gradually introduce tourist back to the island. • Worth the Wait Promotions to market the destination during our closure to remind our visitors that the Cayman Islands is a destination that is worth the wait. • A reopening plan that does as much as possible to keep our risks at a low level so that we can re-open successfully	2022: \$14.6 million in Tourist Accommodation Charges 2023: \$25.6 million in Tourist Accommodation Charges

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2021	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Reputational risks from negative media reports	From closed borders to fully opened borders	• A risk adverse re-opening plan that ensures that when borders do reopen, they will not have to close again. • Monitoring of worldwide new outlets to ensure as a destination, we are always abreast of what is being said about the destination and communication plans to be prepared and ready for any negative media reports.	Undefined

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 MINISTRY	-	-	480
TOTAL	-	-	480

This Page is Intentionally Left Blank

PART B

OUTPUT PERFORMANCE

This Page is Intentionally Left Blank

5. OUTPUTS TO BE DELIVERED

MDT 18	Policy Advice and Ministerial Services		
DESCRIPTION The provision of policy and strategic advice to the Minister for Tourism and Transport and the Cabinet on the Ministry’s Departments, Statutory Authorities, Government-owned Companies, boards, committees and administrative support services to the Minister for Tourism and Transport through the following means: • Production of cabinet papers and cabinet notes submitted to Cabinet • Production of policy advice reports and legislative drafting instructions • Briefing sessions/notes • Speeches • Media releases and digital communication • Response to parliamentary questions and freedom of information requests			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY • Number of cabinet papers, notes, reports and drafting instructions submitted to Cabinet • Number of briefing sessions/notes, speeches, media releases and digital communication • Number of responses to parliamentary questions and freedom of information matters • Number of written replies to inquiries, board appointments and complaints	50-70	50-70	N/A
QUALITY • All Cabinet papers and notes will be reviewed by the Chief Officer and sign off by the Minister. They will include accurate information, pertinent research and data, have a clear statement of policy objectives, and identify all viable options and assess the same • All briefing notes/sessions and policy advice will be based on relevant legislation and accurate research and data • Speeches and media releases will be in line with stated policies and subject to review by Chief Officer and/or Minister • Responses to parliamentary questions will be prepared with accurate information and approved by the Minister and/or Chief Officer • Written replies will be factual and well researched, and in accordance with relevant Acts and regulations	150-200	150-200	N/A
	2-4	2-4	N/A
	40-50	40-50	N/A
	100%	100%	N/A
	100%	100%	N/A
TIMELINESS • All papers and notes will be submitted by the designated deadline established by Cabinet • All policy advice will be given in the timeframe agreed with the Minister • Speeches and statements will be finalised and approved a minimum of one day before the event • Written replies issued within ten working days of receipt • Responses to parliamentary questions will be submitted three days in advance of the item appearing on the order paper of the Parliament	90-100%	90-100%	N/A
	90-100%	90-100%	N/A
	90-100%	90-100%	N/A
	90-100%	90-100%	N/A
	90-100%	90-100%	N/A
LOCATION • Cayman Islands; Overseas	100%	100%	N/A
COST	\$1,288,173	\$1,289,351	NIL
RELATED BROAD OUTCOME: • Improve our tourism, as an industry, product and economic driver			

MDT 19	Consultative and Secretarial Services to Boards and Committees and Performance Monitoring of Statutory Authorities, Government-Owned companies and Non-Governmental Organisations		
DESCRIPTION			
Monitor and review the delivery of outputs for: - Statutory Authorities, Government-owned Companies (Cayman Airways, Tourism Attraction Board, Port Authority, Airport Authority, Cayman Turtle Centre) - Non-Government Organisations (Cayman Islands Angling Club, Caymanian Land and Sea Co-Operative Society Limited, Miss Cayman Committee, Gardening Club of Grand Cayman) Provision of consultative and secretarial services to boards and committees which require Ministry statutory representation: - Public Transport Board, Public Transport Appeals Tribunal, Miss Cayman Committee, Cayman Islands Film Commission and the Hospitality School Advisory Council - Attend and host cross-ministerial workshops, meetings, presentations and training sessions			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY - Number of regulatory boards, councils, committees or other organisations where represented - Number of Purchase Agreements - Number of Ownership Agreements - Number of Annual Reports Tabled	200-300 6 5 4-6	200-300 6 5 4-6	N/A N/A N/A N/A
QUALITY - Agenda and minutes accurately reflect board decisions, vetted and amended as necessary by respective board - Advice is technically accurate - Purchase agreements to contain quantity, quality, cost and timeliness measures to meet standards specified in the Public Management and Finance Act (2020 Revision) - Ownership agreements to conform to approved scope of business and financial parameters in accordance with the Public Management and Finance Act (2020 Revision) - Satisfaction of the Minister that the material incorporates and accurately reflects the agreed performance - Reports are accurate, relevant and meet standards specified in the Public Management and Finance Act (2020 Revision)	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%	N/A N/A N/A N/A N/A N/A
TIMELINESS - Attendance when required - Agendas - within two to three working days before scheduled meeting - Minutes - circulated within ten working days after meeting - Purchase Agreements/Ownerships are finalised within specified deadline - Reports submitted within statutory deadline	90-100% 90-100% 90-100% 90-100% 100%	90-100% 90-100% 90-100% 90-100% 100%	N/A N/A N/A N/A N/A
LOCATION Cayman Islands	100%	100%	N/A
COST	\$1,022,777	\$1,024,813	NIL
RELATED BROAD OUTCOME: Improve our tourism, as an industry, product and economic driver			

PTO 2	Public Transportation Regulatory and Administrative Services		
DESCRIPTION Manages or regulates access to public transportation system through issuance of permits to taxis, tours, buses, water sports, vehicles, school buses, limousines and churches prior to operations. This involves: • Vetting applications • Issuing permits/ identification cards • Replies to permit application complaints			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY • Number of applications processed • Number of permits / identification cards issued • Number of replies to permit application complaints	800-1,000 300-500 150-200	1,000-1,300 400-600 200-250	1,000 600 240
QUALITY • Applications process in accordance with established Acts and regulations • Agendas reflect correct decision • Permits issued in accordance with decision by the Public Transport Board	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS • Approval of applications are done once a month at the monthly board meeting.	90-100%	90-100%	100%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$298,660	\$300,942	\$280,552
RELATED BROAD OUTCOME: • Improve our tourism, as an industry, product and economic driver			

Note: The total cost of supplying this output is \$320,660 in 2022 and \$322,942 in 2023. However, the revenue of \$22,000 in each year from third parties reduces the cost to Cabinet to \$298,660 in 2022 and \$300,942 in 2023.

PTO 3	Monitoring and Investigations		
DESCRIPTION Monitoring safety and security standards of all public transportation vehicles, ensuring compliance with rules and appropriate Acts and carrying out incident investigations. This involves: • Random vehicle inspections • Annual vehicle inspections • Complaints investigation			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY • Number of random inspections carried out • Number of annual inspections conducted annually • Number of complaints investigated	900-1,100 400-600 100-200	1,500-1,700 600-800 250-350	150 67 197
QUALITY • Inspections carried out in accordance with established laws • Investigations carried out in accordance with the Traffic Act • Responses meeting departmental standards	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS • Complaint investigations will be conducted within five working days of receipt	75-100%	75-100%	100%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$364,234	\$364,038	\$364,136
RELATED BROAD OUTCOME: • Improve our tourism, as an industry, product and economic driver			

PTO 4	Manage the operation of the Omni Bus Depot		
DESCRIPTION			
Managing the dispatching of Omni Bus operators from the George Town bus depot.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
- Number of Omni buses ranked and dispatched per month - Number of passengers transported from the bus depot to various destinations per month	4,000-6,000 10,000-12,000	6,000-8,000 14,000-16,000	7,000 9,000
QUALITY			
Omni bus dispatched in accordance with established rules and guidelines	70-100%	70-100%	100%
TIMELINESS			
Omni buses will be dispatched every 5-15 minutes.	60-100%	60-100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST			
	\$239,084	\$239,911	\$277,312
RELATED BROAD OUTCOME:			
Improve our tourism, as an industry, product and economic driver			

TOU 14	Tourist Accommodations and Attractions Services		
DESCRIPTION • Provide Tourist Accommodation Inspections and Licensing Services on behalf of the Hotel Licensing Board • Provide support to maintain high quality public beach and attractions facilities • Collect and record Tourism Revenue including: ○ Tourist Accommodation Tax Charges (TAC) ○ Timeshare Tax Charges (TSC) ○ Tourist Accommodation Licence Fees			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY Number of bedrooms inspected: • Grand Cayman ○ Condo/Apartment ○ Villa/Guest House ○ Hotel • Sister Islands ○ Condo/Apartment ○ Villa/Guest House ○ Hotel Number of public beach/ attraction inspections (New) : • Grand Cayman (days per annum) • Sister Islands (days per annum) Collection of revenue: • Number of tourist accommodation tax receipts issued • Number of timeshare tax receipts issued • Number of Licence Fee receipts issued	 <		

TIMELINESS			
Inspections and re-inspections occur:			
• Condo/Apartments, Villa/Guest Houses - Between the period April 15-Aug 31	100%	100%	100%
• Hotels – Between the period June 15-Oct 31	100%	100%	100%
• Public Beach/Attractions Facilities– bi-monthly (every two months)	100%	100%	100%
• Collect Tourist Accommodation and Timeshare Tax on or by the 28th of each month, following the month in which accommodation was provided	100%	100%	100%
• Collect Tourist Accommodation Licence Fees upon the application for a Licence or renewal	100%	100%	100%
• Revenue from fees to be submitted to the bank on a daily basis	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST			
	\$1,211,677	\$1,463,042	\$1,628,732
RELATED BROAD OUTCOME:			
• Improve our tourism, as an industry, product and economic driver			

TOU 16	Tourism Sustainability Programme		
DESCRIPTION			
Implement the sustainable destination management and product development elements of the National Tourism Strategic Plans (NTP and RB5). This will be achieved through:			
Number of tourism sustainability initiatives, including assessments, certification initiatives (e.g. Travelife for accommodations/tour operators and Blue Flag for beaches/marinas,) destination and visitor management, environmental and cultural awareness initiatives.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
Number of Cayman Islands Tourism product enhancement/ infrastructure projects	2-5	2-5	4
Number of NTP and RB5 initiatives implemented (NEW)	10-12	10-12	N/A
Number of NTP actions coordinated and implemented	N/A	N/A	3
Number of tourism local culture and heritage in the Cayman Islands	N/A	N/A	25
Number of environmental awareness activities and programmes	N/A	N/A	1
Number of musical performances by musicians at ports of entry/other selected venues (New)	340-360	340-360	N/A
Number of cruise tourism initiatives e.g. marketing, trade (NEW)	2-5	2-5	N/A
QUALITY			
Physical infrastructure projects e.g. signage, visitor information kiosks will be of a high quality in keeping with set standards	100%	100%	100%
Actions and projects implemented will be aligned and guided by tourism strategic plans (NTP and RB5)	100%	100%	100%
Success will be measured by visitor experience and satisfaction noted by cruise and stay-over exit surveys	100%	100%	100%
Visitor Experience Programmes will be enhanced by local musicians and qualified Frontline staff at ports of exit entry/other selected venues	100%	100%	100%
Environmental initiatives will be in keeping with guidelines from Travelife, Blue Flag, environmental awareness events and agreements	100%	100%	100%
Execution of cruise tourism marketing initiative as outlined in FCCA Membership/Marketing agreements	100%	100%	100%
TIMELINESS			
Ongoing throughout the year	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST			
	\$1,487,106	\$1,802,697	\$1,576,370
RELATED BROAD OUTCOME:			
Improve our tourism, as an industry, product and economic driver			

TOU 18	Collection, Preparation and Publication of Statistical Information		
DESCRIPTION Data Collection, Preparation and Publication of statistical reports, to be provided to local and international stakeholders, industry partners and tourism related associations and the general public. • Visitor Demographics • Monthly Visitor Arrivals (Stayover and Cruise) • Tourism Economic Indicators • Room Stock • Data Collection			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY • Monthly Public Tourism Statistics Report • Public Reports (i.e.- Annual/ Bi-Annual Reports) • Surveys Executed	10-12 1-3 1-3	10-12 1-3 1-3	N/A 1 N/A
QUALITY • All reports will follow the guidelines set out by the Cayman Islands Department of Tourism to be posted on www.visitcaymanislands.com/statistics • All surveys will follow the guidelines set out by the Cayman Islands Department of Tourism to be used in the production of survey reports	100% 100%	100% 100%	100% 100%
TIMELINESS • Monthly public tourism statistics report will be produced and approved for release by the last Friday of the following month • Annual Report will be produced 8 months after the end of the budget year • Bi-annual report (JAN-JUN) will be produced 8 weeks after the reference period	100% 100% 100%	100% 100% 100%	100% 100% 100%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$942,760	\$1,125,844	\$620,961
RELATED BROAD OUTCOME: • Improve our tourism, as an industry, product and economic driver			

TOU 19	Tourism Education and Awareness Programmes		
DESCRIPTION			
- To increase the community’s awareness of the importance of tourism to the Cayman Islands economy through the following programmes and initiatives: - Tourism Career Awareness, Promotion and Exploration to Students - Tourism Awareness and Assessment Tools - Tourism Curriculum Infusion - Plan and execute Tourism Activities in support of the Hospitality School and the Tourism Sector			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
Number of tourism education and career awareness initiatives, including promotional activities, events e.g. career fairs, school visits and initiatives, workshops, familiarization trips, competitions (New)	15-20	15-20	N/A
Number of workshops/ trainings to be conducted (New)	70-75	70-75	N/A
Number of mystery shopping assessments (New)	1-3	1-3	N/A
Number of career awareness workshops	8-10	8-10	14
Number of community/tourism/awareness sponsorships executed (new)	1-5	1-5	N/A
Number of assisted events	N/A	N/A	10
Number of media placements	N/A	N/A	3
QUALITY			
All Tourism education programs will be designed and delivered to meet CIDOT’s performance metrics (learning objectives met, learning impact assessed)	100%	100%	100%
Tourism career awareness presentations and expos will be delivered by knowledgeable, qualified personnel and according to DOT guidelines	100%	100%	100%
Tourism curriculum infusion to be delivered and continuously monitored	100%	100%	100%
Community Tourism awareness and sponsorship programme will meet intended objectives	100%	100%	100%
Assistance with Hospitality School events will be for the betterment and enhancement of the tourism industry.	100%	100%	100%
Industry reports will be to support the tourism industry	100%	100%	100%
TIMELINESS			
Tourism competitions throughout the period	100%	100%	100%
Tourism career awareness presentations and expos throughout the period	100%	100%	100%
Tourism curriculum infusion session to be developed, monitored, and evaluated throughout the period	100%	100%	100%
Community tourism awareness events to take place over the period of the year	100%	100%	100%
Industry reports will be produced throughout the period	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST			
	\$1,138,511	\$1,280,237	\$1,096,196
RELATED BROAD OUTCOME:			
Improve our tourism, as an industry, product and economic driver			

TOU 26	Technical Advice and Oversight of Boards and Committees		
DESCRIPTION Provide administrative and consultative services to the following Boards and Committees: - Hotel Licensing Board (HLB) - Public Transportation Board (PTB) - Transportation - Hospitality School Advisory Council - Tourism Attraction Board - Cayman Islands Film Commission Provide Tourism Advice to the Ministry of Tourism and other Government Ministries, Departments and other Industry Stakeholders on issues likely to impact the economy and infrastructure of the Cayman Islands. - Technical research reports - Policy input and advice - Special papers and reports as requested			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY - Hotels Licensing Board - Public Transportation Board - Tourism Attraction Board (New) - Hospitality School Advisory Council - Cayman Islands Film Commission - Number of technical research reports - Policy input and advice in written format - Number of special papers, reports, and responses	1-10 1-10 1-10 1-10 1-10 1-10 1-10 1-10	1-10 1-10 1-10 1-10 1-10 1-10 1-10 1-10	5 2 N/A N/A N/A 2 N/A 4
QUALITY - Board members/ committee members will define specific issues/opportunities, conduct necessary research, identify best practices and offer guidance or potential solutions to each respective board as necessary - Submitted by the Director of Tourism, all reports, responses and/or advice in written format will be prepared based on available research, existing international and national policy documents and drawing on the technical expertise available to the Department of Tourism in order to provide a comprehensive, objective, accurate and fact based information to the Ministry of Tourism and other agencies - Each submission will be presented with a statement of the issues, include pertinent data, have an unambiguous statement of policy objectives, identify viable options and assess the same	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS - Department of Tourism representative will attend meetings as called by committee chair - Advice provided within five working days of the timeframe mutually agreed between the Ministry/Other Agencies and Departments	100% 100%	100% 100%	100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$463,118	\$505,500	\$372,984
RELATED BROAD OUTCOME: Improve our tourism, as an industry, product and economic driver			

TOU 27	Promotional and Advertising Activities		
DESCRIPTION Promote an awareness of, and travel to, the Cayman Islands using a variety of tools for both our trade and consumer audiences. These tools will range from in person sales calls with travel agents to Familiarization trips for travel agents to online presence through the management of seven websites used for promotional purposes. Promotion of the Cayman Islands will occur through: • Trade Shows, Training Seminars, Sales Blitz and Calls, Partnership/Affinity Programs, Familiarization Trips, Event Sponsorships, Consumer Shows. • Market the Cayman Islands through the following methods of advertising: • Print Insertions, Radio Spots, Television Spots, Web Placements, Social Media Engagements, Out of Home Placements (OOH), Promotions Supported, and Live Activations			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY • Number of Trade Activities Completed • Number of Consumer Activities Completed • Number Public Relations Activities Completed • Number of Advertising Methods Employed	135-140 55-60 55-60 150-155	135-140 55-60 55-60 150-155	N/A N/A N/A N/A
QUALITY • Exhibits at Trade Shows to be displayed in accordance with Tourism Guidelines • Special Events, Familiarisation Trips, Sales Calls, Sales blitz’s and Training to be conducted by qualified, knowledgeable personnel • Quality should be in compliance with agreed plans and strategy • Branding image to be maintained at all times • Content of all materials to be in compliance with the agreed strategy set forth by the Department of Tourism • In compliance with agreed plans and strategy • Branding image to be maintained at all times	100% 100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100% 100%	N/A N/A N/A N/A N/A N/A N/A
TIMELINESS • Ongoing throughout the period and in accordance with agreed plan/ timelines of Department of Tourism’s media plan	100%	100%	N/A
LOCATION • Cayman Islands, USA, UK Continental Europe and Canada	100%	100%	N/A
COST	\$19,371,719	\$19,179,464	NIL
RELATED BROAD OUTCOME: • Improve our tourism. as an industry. product and economic driver			

Note: The total cost of supplying this output is \$19,538,914 in 2022 and \$19,184,624 in 2023. However, the revenue of \$167,195 in 2022 and \$5,160 in 2023 from third parties reduces the cost to Cabinet to \$19,371,719 in 2022 and \$19,179,464 in 2023.



MINISTRY OF TOURISM AND TRANSPORT
STATEMENT OF RESPONSIBILITY FOR FORECAST FINANCIAL STATEMENTS

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

Stran Bodden, JP

Chief Officer

Ministry of Tourism and Transport

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

MINISTRY OF TOURISM AND TRANSPORT
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 *Ministry of Tourism and Transport*.

Basis of preparation

The forecast financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSAS) using the accrual basis of accounting. Where there 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.

MINISTRY OF TOURISM AND TRANSPORT

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.

MINISTRY OF TOURISM AND TRANSPORT
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			
17,103,017	Cash and cash equivalents	1	17,462,111	17,569,380
-	Marketable securities and deposits			
2,341,214	Trade receivables	2	2,052,524	2,052,524
59,964	Other receivables	2	59,964	59,964
-	Inventories	3	-	-
-	Investments	4	-	-
452,610	Prepayments	5	452,610	452,610
19,956,804	Total Current Assets		20,027,209	20,134,477
	Non-Current Assets			
-	Trade receivables	2	41,888	41,888
-	Other receivables	2	-	-
-	Inventories	3	-	-
-	Investments	4	-	-
-	Prepayments	5	-	-
56,357	Intangible Assets	6	54,525	52,694
380,689	Property, plant and equipment	6	270,228	164,791
437,046	Total Non-Current Assets		366,642	259,373
20,393,850	Total Assets		20,393,850	20,393,850
	Current Liabilities			
99,320	Trade payables	7	99,320	99,320
428,042	Other payables and accruals	7	428,042	428,042
-	Unearned revenue	8	-	-
645,466	Employee entitlements	9	645,466	645,466
16,861,155	Repayment of surplus		16,861,155	16,861,155
18,033,983	Total Current Liabilities		18,033,983	18,033,983
	Non-Current Liabilities			
-	Trade payables	7	-	-
-	Other payables and accruals	7	-	-
-	Unearned revenue	8	-	-
-	Employee entitlements	9	-	-
-	Total Non-Current Liabilities		-	-
18,033,983	Total Liabilities		18,033,983	18,033,983
2,359,868	Net Assets		2,359,868	2,359,868
	NET WORTH			
31,679,765	Contributed capital		31,679,765	31,679,765
-	Other Reserves		-	-
7,435,759	Revaluation reserve		7,435,759	7,435,759
(36,755,656)	Accumulated surpluses/(deficits)		(36,755,656)	(36,755,656)
2,359,868	Total Net Worth		2,359,868	2,359,868

MINISTRY OF TOURISM AND TRANSPORT

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			
31,155,134	Sale of goods and services	10	28,017,020	28,603,005
0	Investment revenue	11	0	0
0	Donations	12	0	0
0	Other revenue		0	0
31,155,134	Total Revenue		28,017,020	28,603,005
	Expenses			
13,805,120	Personnel costs	13	9,404,529	9,649,997
15,902,893	Supplies and consumables	14	18,261,312	18,604,686
486,656	Depreciation & Amortisation	6	112,293	107,269
4,935	Impairment of property, plant and equipment	6	0	0
13,374	Impairment of inventory	3	0	0
209,666	Litigation costs	15	221,067	223,234
0	Other expenses		0	0
-1,640	Other Gains and Losses	16	17,819	17,819
30,421,004	Total Expenses		28,017,020	28,603,005
734,131	Surplus or (Deficit) for the period		0	0

MINISTRY OF TOURISM AND TRANSPORT
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>			
41,319,042	Outputs to Cabinet		27,835,740	28,334,792
-	Outputs to other government agencies		-	-
295,657	Sale of goods and services - third party		167,195	5,160
-	Interest received		-	-
	Donations / Grants		-	-
43,219	Other receipts		22,000	22,000
	<i>Payments</i>			
(12,655,376)	Personnel costs		(9,404,529)	(9,649,997)
(16,084,727)	Supplies and consumables		(18,261,312)	(18,604,686)
	Interest paid		-	-
1,640	Other payments		-	-
12,919,455	Net cash flows from operating activities		359,094	107,269
	CASH FLOWS FROM INVESTING ACTIVITIES			
(480,787)	Purchase of property, plant and equipment		-	-
	Proceeds from sale of property, plant and equipment		-	-
(480,787)	Net cash flows from investing activities		-	-
	CASH FLOWS FROM FINANCING ACTIVITIES			
480,787	Equity Investment from Org 40		-	-
(2,491,069)	Repayment of Surplus to Org 40		-	-
(2,010,282)	Net cash flows from financing activities		-	-
10,428,386	Net increase/(decrease) in cash and cash equivalents		359,094	107,269
6,674,631	Cash and cash equivalents at beginning of period		17,103,017	17,462,111
17,103,017	Cash and cash equivalents at end of period	1	17,462,111	17,569,380

MINISTRY OF TOURISM AND TRANSPORT
STATEMENT OF CHANGES IN NET WORTH
FOR THE YEARS ENDING 31 DECEMBER 2022 AND 31 DECEMBER 2023

STATEMENT OF CHANGES IN NET WORTH	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2020 brought forward	31,198,974	7,435,759	(25,046,568)	13,588,166
Prior Year Adjustments				
Changes in accounting policy	-	-	-	-
Accounting Errors	-	-	-	-
Restated balance 31 December 2020	31,198,974	7,435,759	(25,046,568)	13,588,166
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	480,787	-	-	480,787
Capital withdrawals by Cabinet	-	-	(11,709,085)	(11,709,085)
Dividends payable to Cabinet	-	-	(734,131)	(734,131)
Net revenue / expenses recognised directly in net worth	480,787	-	(12,443,216)	(11,962,428)
Surplus/(deficit)for the period 2021			734,131	734,131
Total recognised revenues and expenses for the period	480,787	-	(11,709,085)	(11,228,298)
Balance at 31 December 2021 carried forward	31,679,765	7,435,759	(36,755,656)	2,359,868

	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2021 brought forward	31,679,765	7,435,759	(36,755,656)	2,359,868
Prior Year Adjustments				
Changes in accounting policy	-	-	-	-
Accounting Errors	-	-	-	-
Restated balance 31 December 2021	31,679,765	7,435,759	(36,755,656)	2,359,868
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			-	-
Total recognised revenues and expenses for the period	-	-	-	-
Balance at 31 December 2022 carried forward	31,679,765	7,435,759	(36,755,656)	2,359,868

MINISTRY OF TOURISM AND TRANSPORT
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	31,679,765	7,435,759	(36,755,656)	2,359,868
Prior Year Adjustments				
Changes in accounting policy	-	-	-	-
Accounting Errors	-	-	-	-
Restated balance 31 December 2022	31,679,765	7,435,759	(36,755,656)	2,359,868
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	31,679,765	7,435,759	(36,755,656)	2,359,868

MINISTRY OF TOURISM AND TRANSPORT

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
795,361	Cash on hand (IRIS Confirmation Account/Petty Cash)	795,361	795,361
13,454	Cash in transit (IRIS Remittance Account)	13,454	13,454
11,207,193	CI\$ Operational Current Account held at Royal Bank of Canada	11,566,287	11,673,556
48,314	US\$ Operational Current Account held at Royal Bank of Canada	48,314	48,314
38,695	Payroll Current Account held at Royal Bank of Canada	38,695	38,695
-	Bank Accounts held at other financial institutions <u>[DISCLOSE ACCOUNT DETAILS IF MATERIAL]</u>	-	-
5,000,000	Fixed Deposits held with Treasury (less than 90 days)	5,000,000	5,000,000
17,103,017	TOTAL	17,462,111	17,569,380

NOTE 2: TRADE AND OTHER RECEIVABLES

12-Month Forecast 2021	Trade Recivables	12-Month Budget 2022	12-Month Budget 2023
3,965	Sale of goods and services	3,965	3,965
2,337,249	Outputs to Cabinet	2,090,447	2,090,447
-	Outputs to other government agencies	-	-
-	Other	-	-
-	Less: provision for doubtful debts	-	-
2,341,214	Total trade receivables	2,094,412	2,094,412

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
	Current		
2,153,917	Past due 1-30 days	2,000,164	2,000,164
117,061	Past due 31-60 days	-	-
70,236	Past due 61-90 days	-	-
-	Past due 90 and above	52,360	52,360
	Non-Current		
-	Past due 1 year and above	41,888	41,888
2,341,214	Total	2,094,412	2,094,412

12-Month Forecast 2021	Other Receivables	12-Month Budget 2022	12-Month Budget 2023
59,964	Other	59,964	59,964
-	Less: provision for doubtful debts	-	-
59,964	Total other receivables	59,964	59,964

MINISTRY OF TOURISM AND TRANSPORT

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		
59,964	Past due 1-30 days	59,964	59,964
59,964	Total	59,964	59,964

NOTE 5: PREPAYMENTS

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
452,610	Accrued Prepayments	452,610	452,610
-	Prepaid Insurance	-	-
-	Other	-	-
452,610	Total	452,610	452,610

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	Water Reticulation	Infrastructure	Motor Vehicles	Aircraft	Assets under construction or development	Total
Balance as at 1 January 2021	911,989	9,902,385	1,142	224,101	369,362	138,712	19,332	191,098	4,552,117	35,554	-	16,345,792
Additions	27,111	11,950	35,100	7,672	142,174	1,684	-	-	73,305	-	458,446	757,442
Disposals and Derecognition	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation	-	(10,460)	-	-	-	-	-	-	-	-	-	(10,460)
Transfers	(921,508)	(9,900,532)	-	(119,583)	(203,942)	(87,204)	-	(178,371)	(4,365,121)	(35,554)	(458,446)	(16,270,261)
Balance as at 31 December 2021	17,592	3,344	36,242	112,190	307,594	53,192	19,332	12,727	260,301	0	-	822,513

	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Water Reticulation	Infrastructure	Motor Vehicles	Aircraft	Assets under construction or development	Total
Balance as at 1 January 2022	17,592	3,344	36,242	112,190	307,594	53,192	19,332	12,727	260,301	-	-	822,513
Additions	-	-	-	-	-	-	-	-	-	-	-	-
Disposals and Derecognition	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2022	17,592	3,344	36,242	112,190	307,594	53,192	19,332	12,727	260,301	-	-	822,513

	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Water Reticulation	Infrastructure	Motor Vehicles	Aircraft	Assets under construction or development	Total
Balance as at 1 January 2023	17,592	3,344	36,242	112,190	307,594	53,192	19,332	12,727	260,301	-	-	822,513
Additions	-	-	-	-	-	-	-	-	-	-	-	-
Disposals and Derecognition	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2023	17,592	3,344	36,242	112,190	307,594	53,192	19,332	12,727	260,301	-	-	822,513

MINISTRY OF TOURISM AND TRANSPORT

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	Aircraft	Assets under construction or development	Total
Balance as at 1 January 2021	670,315	862	514	153,916	223,444	110,798	1,933	74,573	3,397,041	5,028	-	4,638,424
Transfers	(694,352)	(231,160)	-	(68,284)	(148,418)	(81,635)	-	(73,488)	(3,371,795)	(5,567)	-	(4,674,699)
Impairment Reserve 2021 (closing balance)	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense 2021	33,191	231,313	228	9,309	51,842	12,848	199	11,642	126,990	539	-	478,100
Eliminate on Disposal or Derecognition 2021	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2021	9,153	1,015	742	94,940	126,869	42,011	2,132	12,727	152,236	(0)	-	441,825

	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Water Retriculation	Infrastructure	Motor Vehicles	Aircraft	Assets under construction or development	Total
Balance as at 1 January 2022	9,153	1,015	742	94,940	126,869	42,011	2,133	12,727	152,236	-	-	441,824
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
Impairment change 2022	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense 2022	1,959	367	7,248	3,154	66,601	6,140	367	-	24,626	-	-	110,462
Eliminate on Disposal or Derecognition 2022	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2022	11,112	1,382	7,990	98,093	193,469	48,151	2,499	12,727	176,861	-	-	552,285

	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Water Retriculation	Infrastructure	Motor Vehicles	Aircraft	Assets under construction or development	Total
Balance as at 1 January 2023	11,112	1,382	7,990	98,093	193,469	48,151	2,499	12,727	176,861	-	-	552,285
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
Impairment change 2023	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense 2023	1,959	367	7,248	3,154	62,577	5,140	367	-	24,626	-	-	105,438
Eliminate on Disposal or Derecognition 2023	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2023	13,071	1,749	15,238	101,247	256,046	53,290	2,866	12,727	201,487	-	-	657,722

Net Book value 31 December 2021	8,439	2,329	35,500	17,250	180,725	11,180	17,200	(1)	108,065	1	-	380,688
Net Book value 31 December 2022	6,480	1,962	28,252	14,096	114,125	5,041	16,833	-	83,440	-	-	270,228
Net Book value 31 December 2023	4,521	1,595	21,004	10,943	51,548	(99)	16,466	-	58,814	-	-	164,791

MINISTRY OF TOURISM AND TRANSPORT
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 2021	112,055	112,055
Additions	21,203	21,203
Disposals and Derecognition	-	-
Revaluation	-	-
Transfers	(40,781)	(40,781)
Balance as at 31 December 2021	92,477	92,477

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2022	92,477	92,477
Additions	-	-
Disposals and Derecognition	-	-
Revaluation	-	-
Transfers	-	-
Balance as at 31 December 2022	92,477	92,477

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2023	92,477	92,477
Additions	-	-
Disposals and Derecognition	-	-
Revaluation	-	-
Transfers	-	-
Balance as at 31 December 2023	92,477	92,477

MINISTRY OF TOURISM AND TRANSPORT
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	52,127	52,127
Transfers	(24,562)	(24,562)
Impairment Reserve 2021 (closing balance)	-	-
Depreciation Expense 2021	8,555	8,555
Eliminate on Disposal or Derecognition 2021	-	-
Balance as at 31 December 2021	36,120	36,120

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2022	36,119.9	36,119.9
Transfers	-	-
Impairment change 2022	-	-
Depreciation Expense 2022	1,831.4	1,831.4
Eliminate on Disposal or Derecognition 2022	-	-
Balance as at 31 December 2022	37,951.4	37,951.4

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2023	37,951	37,951
Transfers	-	-
Impairment change 2023	-	-
Depreciation Expense 2023	1,831	1,831
Eliminate on Disposal or Derecognition 2023	-	-
Balance as at 31 December 2023	39,783	39,783

Net Book value 31 December 2021	56,357	56,357
--	--------	--------

Net Book value 31 December 2022	54,525	54,525
--	--------	--------

Net Book value 31 December 2023	52,694	52,694
--	--------	--------

MINISTRY OF TOURISM AND TRANSPORT

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
99,320	Creditors	99,320	99,320
-	Creditors Ministries/Portfolios	-	-
-	Creditors other government agencies	-	-
-	Non current Accounts payable	-	-
-	Payroll Deductions	-	-
-	Operating Lease	-	-
342,250	Accrued Expenses	342,250	342,250
-	Accrued Expenses Ministries/Portfolios	-	-
-	Accrued Expenses other government agencies	-	-
-	Inter-entity due to	-	-
-	Accrued Entity Interest	-	-
-	Provisions	-	-
85,791	Other payables	85,791	85,791
527,362	Total trade payables other payables and accruals	527,362	527,362

NOTE 9: EMPLOYEE ENTITLEMENTS

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
29,793	Annual Leave	29,793	29,793
580,170	Retirement and long service leave	580,170	580,170
-	Accrued salaries	-	-
-	Travel	-	-
35,504	Pension	35,504	35,504
-	Other salary related entitlements	-	-
645,466	Total current portion	645,466	645,466
	<i>Non-current employee entitlements are represented by:</i>		
-	Retirement and long service leave	-	-
645,466	Total employee entitlements	645,466	645,466

MINISTRY OF TOURISM AND TRANSPORT

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
30,831,549	Outputs to Cabinet	27,827,825	28,575,845
-	Outputs to other government agencies	-	-
69,613	Fees and charges	4,560	5,160
199,040	General sales	162,635	-
11,713	Rentals	-	-
43,219	Other	22,000	22,000
31,155,134	Total sales of goods and services	28,017,020	28,603,005
	Fees and Charges		
23	Customised Motor Vehicle Licence Plate Fees	-	-
(118)	Customs Special Attendance Fees	-	-
4,451	Drivers Examination Fees	-	-
900	Duplicate Vehicle Log Books	-	-
-	Funds Received From Department of Tourism (DOT) Events	3,750	3,750
75	Heavy Equipment Application Fees	-	-
26,494	Motor Vehicle Inspection Fees	-	-
5,709	Motor Vehicle Licence Plate Fees	-	-
(1,135)	Other Labour Charges - PWD (Cayman Brac)	-	-
4,610	Passport Fees	-	-
75	Patents and Trademarks	-	-
(8)	School Fees	-	-
-	Tourist Reservation Fees	810	1,410
24,000	Vault Sales (Cemetery Fees)	-	-
375	Vehicle Bank Liens	-	-
4,163	Vehicle Change of Ownership	-	-
69,613	Fees & Charges	4,560	5,160
	General Sales		
188,000	Miscellaneous Sales	162,635	-
11,040	Police Clearances	-	-
199,040	Total General Sales	162,635	-
	Rentals		
(1,642)	Equipment Rental - PWD (Cayman Brac)	-	-
7,930	Rentals - Government Housing	-	-
5,425	Rentals - Other Properties	-	-
11,713	Total Rentals	-	-
	Other Goods & Services Revenue		
	Goods & Services Revenue		
18,609	Miscellaneous Licensing Receipts	14,000	14,000
24,610	Miscellaneous Receipts	8,000	8,000
43,219		22,000	22,000
	Sales of Outputs to Cabinet		
30,831,549	Sales of Outputs to Cabinet	27,827,825	28,575,845
30,831,549	Total Sales of Outputs to Cabinet	27,827,825	28,575,845
31,155,134	Total Goods and Services	28,017,020	28,603,005

MINISTRY OF TOURISM AND TRANSPORT

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
10,649,135	Salaries, wages and allowances	7,861,942	7,995,084
1,953,243	Health care	1,128,552	1,236,472
601,797	Pension	378,413	382,819
541,179	Leave	-	-
59,766	Other personnel related costs	35,622	35,622
13,805,120	Total Personnel Costs	9,404,529	9,649,997

NOTE 14: SUPPLIES AND CONSUMABLES

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
288,808	Supplies and Materials	233,218	227,924
12,610,404	Purchase of services	14,787,832	15,013,713
634,792	Lease of Property and Equipment	635,115	658,572
380,715	Utilities	131,586	132,586
11,611	General Insurance	17,296	17,296
122,477	Interdepartmental expenses	123,400	124,600
424,082	Travel and Subsistence	902,024	919,144
214,539	Recruitment and Training	284,947	236,733
1,215,464	Other	1,145,894	1,274,120
15,902,893	Total Supplies & consumables	18,261,312	18,604,686

NOTE 15: LITIGATION COST

12-Month Forecast 2021	Litigation Costs	12-Month Budget 2022	12-Month Budget 2023
209,666	Legal Fees	221,067	223,234
-	Description	-	-
209,666	Total Litigation cost	221,067	223,234

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	-	-
(1,640)	Net (gain) / loss on foreign exchange Transactions	17,819	17,819
(1,640)	Total gains/ (losses)	17,819	17,819

MINISTRY OF TOURISM AND TRANSPORT

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
734,131	Surplus/(deficit) from ordinary activities	-	-
	Non-cash movements		
486,656	Depreciation expense	112,293	107,269
18,309	Impairment	-	-
-	(Gain)/losses on sale of property plant and equipment	-	-
	Changes in current assets and liabilities:		
10,240,691	(Increase)/decrease in receivables - Other Government agencies	246,802	-
1,439,669	Increase/(decrease) in payables - Other 3rd Party	-	-
12,919,455	Net cash flows from operating activities	359,095	107,269

MINISTRY OF HEALTH AND WELLNESS

BUDGET 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

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 Sabrina Turner, MP
Minister

Ministry of Health and Wellness

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.



Nellie Pouchie
Chief Officer

Ministry of Health and Wellness

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 Ministry of Health and Wellness (“the Ministry”) is responsible for a wide range of services critical to the well-being of the people of the Cayman Islands. The Ministry will ensure a healthy population through the development and implementation of strategic policies and legislation; it will ensure sustainable use of natural resources and the environment, as well as the development of the youth through innovative programs.

The departments/units under the Ministry include: Environmental Health, Health Regulatory Services, Mosquito Research and Control Unit, Counselling Services and Environment.

Department of Environmental Health

The Department of Environmental Health is responsible for a wide range of services that promote a healthy population and a clean safe environment for both visitors and residents alike.

Health Regulatory Services

The Health Regulatory Services will ensure that the provision of health insurance in the Cayman Islands is well regulated and that greater assistance is provided to the public in resolving complaints.

Through the Health Practice Commission, the Health Regulatory Services will provide supervision of the four Health Practice Councils, Policy Advice to the Ministry and regulate healthcare facilities.

Mosquito Research and Control Unit

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

Department of Counselling Services

The Department of Counselling Services is the agency within the Cayman Islands Government that provides high quality, cost-effective treatment services. The Department is comprised of four distinct agencies: **The Counselling Centre** provides specialist assistance, trauma informed care, and evidence based therapies to residents of the Cayman Islands who may require assistance with a variety of life challenges. These services are provided to residents of the Sister Islands at **Brac Haven – Sister Islands Counselling Centre**. **Caribbean Haven Residential Centre** located in Breakers, Grand Cayman offers residential treatment that is tailored to the needs of adult male and female clients who suffer from a substance abuse disorder or are dually diagnosed with a mental health issue. Staffs at the Family Resource Centre provide family programmes, individualised parenting services, psycho-educational parenting workshops, crisis intervention and advocacy to victims of family violence, and spearheads public awareness campaigns aimed to strengthen families and individuals and provide the foundation for a healthy society.

Department of Environment

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

Scope of Activities

Department of Environmental Health

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

Solid Waste Section Functions:

- Solid Waste Education and Awareness - provide appropriate solid waste and recycling information and training to the public.
- Solid Waste Collection – performed weekly from all residential units and performed as per contractual obligation to all commercial, institutional, and industrial customers
- Litter Collection – performed on all main street
- Collection of Recyclable Material – from recycling depots accessed by the public and selected commercial premises. Recyclable materials collected from these locations are plastic, metal cans, mixed paper / cardboard and glass bottles
- Receipt of delivered hazardous materials from the public and commercial sources, including industrial chemicals and waste oils
- Collection and incineration of hazardous medical and infectious waste from medical facilities
- Collection and receipt of End of Life Vehicles (“ELV”) and automotive waste
- Waste Reduction / Recycling – processing of all collected and delivered recyclables / hazardous materials / ELVs for baling and packaging and marine shipping to US mainland for recycling and reuse in accordance with international standards.
- Waste Disposal – provide waste disposal facilities and appropriate operational strategies to ensure waste is safely deposited in the landfill and adequately compacted.

Environmental Health Section Functions:

- **Environmental Health Education and Awareness:**
 - To provide appropriate public awareness, education and promotion on Environmental Health topics
- **Environmental Health Monitoring Services:**
 - Conduct health and safety monitoring and licensing inspections of residential; institutional and commercial premises licensed by various CIG Boards
 - Monitoring and mitigating of potential Public Health hazards through health and safety inspections
 - Inspection of various premises for compliance with DEH best-practice standards and guidelines.
 - Provision of a health and safety training course for barber salon operators
 - Provide inspections and follow-up of substantiated nuisances reported to DEH or observed during field inspections. Issuance of warning letters and abatement notices for compliance
 - Provide inspection and monitoring service to public facilities such as pools and spas, cemeteries, parks, retirement homes and schools
 - Housing Accommodations services – inspection and reporting on low income or socially deprived facilities and monitoring substandard facilities
- **Rodent Control Services:**
 - Provision of surveillance and baiting service for infestation or preventative measures to government buildings, residential properties and some commercial premises; also manage de-ratting certifications
- **Port Health Services:**
 - Provision of Port Health services under the IHR (2005) through health and safety inspections of Cruise Ships and other vessels at all sea and air ports in the Cayman Islands
- **Food Safety and Hygiene services:**
 - Public Health surveillance of imported food recalls
 - Health and Safety inspections of all frozen and chilled foods entering the Cayman Islands
 - Inspection of locally slaughtered animals
 - Food-borne illness investigations
 - Provision of health and safety training courses to all commercial food premises operators
- **Environmental Health Laboratory Services:**
 - Provision of analytical support to all of the department’s sections

- Conduct analysis and produce reports on: drinking water, recreational water, food, indoor air quality, waste oil, hazardous substances, waste water, landfill and other monitoring as necessary
- **Environmental Engineering and Development Control Services:**
 - Provide reviews, inspections and monitoring of plans submitted to the DEH by the Planning Department and customers
 - Issue recommendations for Certificate of Occupancy and provide advice to customers
 - Cemetery Management through vault sales and long term planning for vault construction, cemetery expansion, acquisition of land and development of new cemeteries
- **Hazardous Waste and Emergency Response Services:**
 - Provision of trained Hazmat personnel to assist in cleaning up or identification of a hazardous substance or incident
- **Services to Support the Ministry:**
 - Provision of sound technical advice; review, research and produce reports on relevant matters; serve on Boards, Committees and generate quarterly and annual departmental reports

Health Regulatory Services

The department's scope of business includes advising the Minister on any matter relating to health insurance and health practice, including advice on amendments to the Health Insurance Act, Health Practice Act and Regulations. The department investigates and resolves complaints and provides advice on fees to be paid by "Approved Insurers" to healthcare providers for healthcare benefits provided to compulsorily insured persons. It also has responsibility for the monitoring, assessment and regulation of premium rates charged by "Approved Insurers" for the Standard Health Insurance Contract, the collection of the Segregated Insurance Fund payments, the monitoring of the number of insured persons and the provision of a public education programme on the relevant legislations and functions of the department.

Through the Health Practice Commission the department will do the following:

- Register and Licensing of health care practitioners within their respective councils
- Inspection and certification of health care facilities for operation
- Collaborate with international and regional agencies to ensure that standards of professional practice are maintained by all licensed practitioners

Mosquito Research and Control Unit

- To conduct a range of mosquito control operations designed to prevent the development, emergence and dispersal of adult mosquitoes from larval production habitats to reduce the numbers of biting mosquitoes
- To minimize the introduction of exotic disease-vector mosquitoes into the Cayman Islands, and prevent local outbreaks of mosquito-transmitted diseases

To deploy a variety of non-chemical and chemical control techniques, and to maintain an active and innovative research program, to ensure that mosquito control in the Cayman Islands keeps up-to-date with scientific advances and current with the highest professional standards.

Customers and Location of Activities

Mosquito control services and disease prevention measures are provided to all residents and visitors in Grand Cayman, Cayman Brac and Little Cayman.

Scientific advice, recommendations and results of research findings are provided to the Ministry and Executive Council. Information is provided to Government Departments, general public and news media. Research results are provided to overseas scientists, scientific journals and international bodies as appropriate.

Department of Counselling Services

- Individual, Couples, Family and Group Therapy
- Provision of individual, group and family therapy to adolescents, in order to modify or change substance misuse, criminal offending and other at-risk behaviours
- Intensive primary residential gender-specific treatment programmes to address substance abuse, with a dual diagnosis component that will allow for the concurrent treatment of those suffering from a mental health disorder and a substance abuse disorder
- Extended programmes to offer continued therapeutic services and support to clients completing the residential programme that require a longer treatment stay
- Treatment services to participants in Drug Rehabilitation Court
- Provision of Family services designed to enhance parenting skills and build more nurturing, supportive and stable families
- Family Intervention and Victim Advocacy
- Provision of psycho-educational and experiential parenting programmes to support the personal, social and/or life-skills growth of young parents
- Public Awareness Campaigns, workshops, presentations, media events, and training sessions designed to strengthen families, increase skills to deal with interpersonal challenges, and contribute to the prevention of larger systemic problems such as child abuse and neglect, domestic violence, crime, drug abuse, and the breakdown of familial and wider community systems
- DUI programme –psycho-educational group designed to increase knowledge and awareness around effects of alcohol, and its effect on driving
- Assessments and reports provided to the Conditional Release Board, Summary Courts and HM Prison Services

Department of Environment

- Environmental policy advice
- Environmental assessment services and environmental management advice
- Administration of environmental legislation
- Conservation and management of marine species and habitats
- Conservation and management of terrestrial species and habitats
- Marine oil spill response

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the Ministry of Health and Wellness in the 2022 and 2023 financial years are as follows:

The Ministry is committed to ensuring quality health care for the people of the Cayman Islands and will continue to embrace its guiding principle: “improved health and well-being for all”. The Key Strategic Ownership Goals for the Ministry of Health and Wellness in the 2022 and 2023 financial years are as follows:

Department of Environmental Health

- Ensure that financial reporting and monitoring systems are developed to assist the organization in providing greater value for money with a cost containment focus
- Establishment of relevant training programs and succession plans for the advancement of Caymanians within the Department
- Encouragement of a performance based organization that appreciates and rewards exceptional work
- Further develop and enhance all environmental health and safety programmes to improve health and safety standards at all establishments and institutions in the Cayman Islands
 - Enhance the provision of value added services for the department’s internal and external customers.
 - Upgrade the existing departmental fleet of vehicles and equipment to improve service delivery and meet contractual obligations
 - Continue facilitating the transition to the Integrated Solid Waste Management System for Grand Cayman and the Sister Islands
 - Expand environmental health awareness, education and promotion programmes to students and the public to enable them to do their part in controlling or eliminating environmental health nuisances, risks, and diseases through behavior modification and civic pride
 - Facilitate the promulgation of a new Environmental Health Act (EHL) and Regulations to effectively regulate and manage all environmental health functions of the department, inclusive of: food safety, environmental health, solid waste management, recycling, and waste to energy facilities
 - Reorganize and improve the solid waste management operations in Grand Cayman, Cayman Brac and Little Cayman to improve efficiency and reduce risks
 - Enhance environmental health engineering services through: new and improved regulations, fact sheets, updated guidelines and other areas of development
 - Complete the design and functionality of the department’s website to enable it to ‘be live’ with relevant information and data for public access;
 - Continue to upgrade the department’s laboratory and information system to enable it to achieve and maintain accredited to international standards
 - Expand laboratory services to the Sister Islands with upgrades to the Brac Laboratory

Health Regulatory Services

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

Mosquito Research and Control Unit

- To improve the efficiency and effectiveness of Mosquito Research Control Unit through a restructuring of the organization
- Reduce the abundance of *Aedes aegypti* mosquitoes by implementing a robust, island-wide surveillance and control program
- Explore through applied research the ability to eradicate *Ae. aegypti* from grand Cayman
- Prevent Chikungunya, Zika and Dengue from becoming endemic on the islands. To minimize the number of local cases through effective and professional mosquito surveillance and control
- Develop and implement a public education programme to enhance the effectiveness of the Department's overall mosquito control strategy by improving public awareness of the issues surrounding mosquito control and encouraging the involvement of the general public in particular control methods
- Research and develop control methods targeting nuisance mosquitoes
- Continue to improve application efficiency by applied research in the area of adulticide and larvicide application dynamics

Department of Counselling Services

- The continued expansion of family programmes that will assist parents in the Cayman Islands to develop positive and effective parenting skills
- Strengthened partnership with Department of Education Services to support continued delivery of SNAP programme designed to teach effective emotion regulation and self-control, decreased aggression, enhance the child's success in school, reduce parental distress and increase parental competency and ultimately delay or reduce their involvement with the criminal justice system
- The introduction of a dual diagnosis component in the residential treatment programme at Caribbean Haven Residential Centre that will allow for the concurrent treatment of those suffering from a mental health disorder and a substance abuse disorder
- The continued enhancement and expansion of family therapy services to broaden the range of services available to those residents of our community who may be struggling with issues such as trauma, grief, depression and anxiety, and substance abuse
- Expanded service provision in Cayman Brac to more adequately meet demand for therapeutic services

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for the Ministry of Health and Wellness 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	38,232	38,566	38,461
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	57	57	57
REVENUE FROM OTHERS	4,826	4,824	4,637
OPERATING EXPENSES	42,556	42,918	41,787
OPERATING SURPLUS/DEFICIT	558	529	1,368
NET WORTH	66,181	69,957	58,306
CASH FLOWS FROM OPERATING ACTIVITIES	2,683	2,567	29,358
CASH FLOWS FROM INVESTING ACTIVITIES	(7,875)	(3,776)	(16,441)
CASH FLOWS FROM FINANCING ACTIVITIES	7,875	3,218	-
CHANGE IN CASH BALANCES	2,684	2,009	12,917

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	7:1	9:1
TOTAL ASSETS : TOTAL LIABILITIES	15.6:1	14.9:1	15.7:1

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	325	325	300
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	70,689	74,994	62,256
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
Closure of approved insurer(s)	Number of approved insurers reduced	Work with other approved insurers to ensure adequate health insurance coverage is provided	-
Turnover of staff	Reduction of staff	Reevaluate duties of existing staff	-
Lack of good working relationship of Board and Councils	N/A	Clarity of roles, responsibilities and good communication	-
Loss of key personnel	No Change	Cross-training of staff to avoid loss of time if someone left employment	Unquantifiable
Loss of fixed/capital assets, due to natural disasters	No change	Insurance coverage under Risk Management implementing disaster preparedness procedures	Unquantifiable
Lack of qualified/skilled persons within the local labour force to fill key positions within the Ministry and departments	No change	Attempts to cross-train and further develop incumbent staff. Ministry and/or department(s) may have to look to the foreign labour market for certain suitable staff	Unquantifiable
Work related injuries to persons	No change	Training and implementation of safety standards for heavy equipment machinery and workforce personnel	Unquantifiable
Control failure due to insecticide resistance	No change	Monitor mosquito population for development of resistance	Unquantifiable
Loss of Mosquito Research Control Unit pilot	No change	Employ two pilots or make arrangements for locum pilot	Unquantifiable
Failure of aircraft Engine or airframe	No change	Regular aircraft maintenance and periodic overhaul	Unquantifiable
Damage to buildings by natural disasters, fire, flooding, natural deterioration and burglary or vandalism	No change	Maintain older buildings as funding permits. Keep security systems operational	Unquantifiable
Work related injuries to persons	No change	Training and implementation of safety standards for heavy equipment machinery and workforce personnel	Unquantifiable
Public liability due to the nature of activities of the Department of Environmental Health	No change	Adequate insurance coverage Implement driver-training courses. Disciplinary action for staff not demonstrating due care. Appropriate training in operation of vehicle or equipment to reduce operational misuse	-
Required reporting from EVMAS garbage fee system or IRIS and associated data	No change	Continued implementation of required audit recommendations to improve reporting capabilities of DEH garbage fee system	-
Natural disaster leading to loss of assets or curtailed operations	No change	-	-
Insufficient funding to complete capital development requirements	No change	-	-

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2021	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Inappropriate or untimely repair and maintenance on the vehicles and equipment due to aging fleet	No change	-	-
Lack and loss of trained staff	No change	Formulation of succession plan for key staff, including understudy programmes. Use acting appointments to ensure staff are exposed to different roles	-
Inadequate office accommodations for TCC and FRC	No change	Funding earmarked to support relocation of offices in 2022 and 2023	-
Public liability due to the nature of activities of the Department of Environmental Health	No change	Adequate insurance coverage Implement driver-training courses. Disciplinary action for staff not demonstrating due care. Appropriate training in operation of vehicle or equipment to reduce operational misuse	-
Required reporting from EVMAS garbage fee system or IRIS and associated data	No change	Continued implementation of required audit recommendations to improve reporting capabilities of DEH garbage fee system	-
Natural disaster leading to loss of assets or curtailed operations	No change	-	-
Insufficient funding to complete capital development requirements	No change	-	-
Inappropriate or untimely repair and maintenance on the vehicles and equipment due to aging fleet	No change	-	-
Lack and loss of trained staff	No change	Formulation of succession plan for key staff, including understudy programmes. Use acting appointments to ensure staff are exposed to different roles	-

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	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	7,875	3,776	16,411
TOTAL	7,875	3,776	16,411

This Page is Intentionally Left Blank

PART B

OUTPUT PERFORMANCE

This Page is Intentionally Left Blank

5. OUTPUTS TO BE DELIVERED

MHE 1	Administrative Services for the Minister		
DESCRIPTION The provision of administrative services for the Minister and Cabinet including: • Production of cabinet papers and notes • Production of speeches and statements required by the Minister • Production of answers to parliamentary questions • Replies to correspondence • Initiate and research information for press releases and Public Service announcements			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY • Number of hours of administrative services • Number of cabinet papers and notes produced • Number of speeches, statements and any other information requested by the minister • Number of responses to parliamentary questions • Number of press releases and Public Service announcements • Number of statements for press briefings	5,250-5,750 30-40 30-40 1-5 5-10 2-3	5,250-5,750 30-40 30-40 1-5 5-10 2-3	5,250 30 40 3 6 2
QUALITY • All information subject to internal peer review • Cabinet papers and notes are accurate and meet Cabinet guidelines • Accurate, easily understood and appropriate: ○ Speeches and statements ○ Responses to parliamentary questions ○ Correspondence ○ Press releases ○ Public service announcements • Delivery of clear, appropriate and timely information for media	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS • Cabinet papers and notes submitted to Cabinet Office by Wednesday to be placed on the agenda of the following week • Speeches and statements finalised no later than two days prior to due date • Responses to parliamentary questions submitted to minister within ten working days of receipt • Replies to correspondence marked “urgent” completed within three working days of receipt. Routine replies to correspondence completed within seven working days • Press releases and Public Service announcements to be initiated and background information dispatched to GIS no later than three working days after request is received • Press briefings and other briefing notes are prepared within time period stipulated by Honourable Minister/Chief Officer	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$2,990,379	\$2,982,488	\$3,379,781
RELATED BROAD OUTCOMES: • Ensuring an equitable, sustainable and successful healthcare system • Providing solutions to improve the well-being of our people so they can achieve their full potential			

MHE 2	Development of Legislation		
DESCRIPTION			
Provision of original and revised drafting instructions for revision or creation of the following Act: - Cancer Registry Act - Human Tissue Transplant Regulations - Pharmacy Act and Regulations - Mental Health Regulations			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY - Number of drafting instructions or commentary prepared - Number of bills sent to Cabinet for approval - Number of bills sent to the Legislative Assembly for approval	3-15 3-6 1-3	3-15 3-6 1-3	10 3 1
QUALITY - Research and review current information to inform process of recommending revision to Act - Provide clear, accurate and relevant drafting instructions and comments for the above Bills - Drafting instructions subject to peer review and signed off by the Chief Officer - Legislative Counsel rate instructions and comments as clear and relevant	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS Drafting instructions and commentary submitted to Legislative Counsel within timelines stipulated by the Honourable Minister	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$1,757,917	\$1,753,491	\$1,743,342
RELATED BROAD OUTCOMES: - Ensuring an equitable, sustainable and successful healthcare system - Providing solutions to improve the well-being of our people so they can achieve their full potential			

MHE 3	Policy Advice to the Minister for Health and Wellness			
DESCRIPTION				
Conduct research and a review of services to provide policy advice to the Minister for Health and Wellness and Cabinet on the following:				
• Health • Environment • Culture				
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		3,000-3,500	3,000-3,500	3,200
Policy papers on:				
• Health • Health Insurance • Environment • National Cultural Policy • Others (as required)		6-10	6-10	6-10
QUALITY				
• Research and review relevant information prior to completing policy to ensure accuracy and clarity, relevance to stakeholders, and consistency with objectives		100%	100%	100%
• Drafting of policy statements subject to review of Deputy Chief Officer and signed off by the Chief Officer		100%	100%	100%
TIMELINESS				
• All policy papers will be completed within timelines stipulated by the Honourable Minister		100%	100%	100%
LOCATION				
• Cayman Islands		100%	100%	100%
COST				
		\$2,300,314	\$2,292,840	\$2,924,793
RELATED BROAD OUTCOMES:				
• Ensuring an equitable, sustainable and successful healthcare system • Providing solutions to improve the well-being of our people so they can achieve their full potential				

MHE 7	Monitor the Performance of Statutory Authorities, Government Companies and Non-Governmental Organisations			
DESCRIPTION				
Monitor and review the delivery of outputs for: - Statutory Authorities (Health Services Authority, Cayman Islands National Museum, National Gallery and Cayman National Culture Foundation) - Cultural Organisations				
MEASURES		2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY - Number of Purchase Agreements - Number of Ownership Agreements - Collate Annual Reports - Number of payment transactions - Meetings attended		10-16 4-6 2 100-150 20-36	10-16 4-6 2 100-150 20-36	9 4 1 100 20
QUALITY - Purchase agreements to contain quantity, quality, cost and timeliness measures to meet standards specified in the Public Management and Finance Act (2020 Revision) - Ownership agreements to conform to approved scope of business and financial parameters in accordance with the Public Management and Finance Act (2020 Revision) - Satisfaction of the Minister that the material incorporates and accurately reflects the agreed performance - Manage payments to ensure they are supported by evidence of output delivery - Reports are accurate, relevant and submitted within agreed timelines		100% 100% 100% 100% 100%	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%
TIMELINESS - Purchase Agreements/Ownerships are finalized within specified deadline - Reports submitted on or before the 10th working day after the end of the quarter - Payment process in accordance with timeline specified in the Purchase Agreement		100% 100% 100%	100% 100% 100%	100% 100% 100%
LOCATION Cayman Islands		100%	100%	100%
COST		\$1,113,152	\$1,109,784	\$1,108,971
RELATED BROAD OUTCOME: Strengthening goof governance for more effective government				

EVH 1	Environmental Health Education and Promotion		
DESCRIPTION			
Environmental health awareness and promotion to the public and government.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
• Number of school visits / promotions	30-35	30-35	4
• Number of educational lectures	4-6	4-6	0
• Number of production of brochures	10-12	10-12	5
• Number of promo functions / fairs	8-10	8-10	2
• Number of media promotions	40-45	40-45	20
• Number of Environmental Health education packages distributed	7,000-9,000	7,000-9,000	4,000
QUALITY			
• School visits, programs and promotions to meet internal peer review standards for format, accuracy, and comprehensiveness	95-100%	95-100%	95-100%
• Positive feedback from client surveys	80-90%	80-90%	80-90%
• The promotional brochures/ functions/ fairs content and presentation to meet Department of Environmental Health standards	95-100%	95-100%	95-100%
• Media promotions to be in accordance with Government Information Service (GIS) format and meet accepted procedural standards	95-100%	95-100%	95-100%
TIMELINESS			
• School visits/promotions and lectures to be conducted as scheduled	95-100%	95-100%	95-100%
• Feedback survey form issued at end of school visit/promotion/lecture	90%	90%	90%
• Brochures to be printed and available for distribution (At time of event)	95-100%	95-100%	95-100%
• Promotions and fairs to be attended on time	95-100%	95-100%	95-100%
• Media releases are to be prepared and sent for approval promptly on the event	95-100%	95-100%	95-100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST			
	\$135,620	\$137,252	\$123,611
RELATED BROAD OUTCOMES:			
• Ensuring an equitable, sustainable and successful healthcare system			
• Providing solutions to improve the well-being of our people so they can achieve their full potential			

EVH 5	Waste Disposal		
DESCRIPTION			
Management of landfills including disposal of biomedical and hazardous waste.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
• Number of landfills managed	3	3	3
• Total waste managed at the landfills (tonnes)	120,000-140,000	125,000-145,000	117,854
• Total infectious waste incinerated / managed (tonnes)	300-500	300-500	440
• Island-wide clean-up campaign	1	1	1
QUALITY			
• Percentage of waste (tonnes) managed complying with applicable regulations and environmental/industry standards	95-100%	95-100%	95-100%
• Infectious waste incinerated to applicable environmental/industry standards	95-100%	95-100%	95-100%
TIMELINESS			
• Seven operating days per week on Grand Cayman	90-95%	90-95%	90-95%
• Infectious waste incinerated within 24-48 hours	95-100%	95-100%	95-100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST			
	\$3,293,705	\$3,379,044	\$2,893,203
RELATED BROAD OUTCOMES:			
• Ensuring an equitable, sustainable and successful healthcare system			
• Providing solutions to improve the well-being of our people so they can achieve their full potential			

Note 1: The total cost of supplying this output in fiscal 2022 is \$3,339,381. However, the receipt of \$14,376 from third parties and \$31,300 from other agency revenues reduce the cost to Cabinet to \$3,293,705.

Note 2: The total cost of supplying this output in fiscal 2023 is \$3,424,720. However, the receipt of \$14,376 from third parties and \$31,300 from other agency revenues reduce the cost to Cabinet to \$3,379,044.

EVH 8	Rodent Control		
DESCRIPTION			
Rodent control services including de-ratting certifications.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
• Number of rodent control inspections of government buildings	50-100	50-100	91
• Number of routine control inspections of residential properties	200-250	200-250	165
• Number of commercial and institutional properties baited	10-20	10-20	15
• Number of response to rodent control requests/complaints	800,1,000	800,1,000	826
• Number of de-ratting/ ship sanitation exemption certificate inspections	4-6	4-6	N/A
• Number of leaflets on rodent control issued	500-600	500-600	617
QUALITY			
• Maintain surveillance and baiting of buildings/properties (residential, commercial, institutional) in accordance with the Department of Environmental health standards	100%	100%	100%
• Responses meeting departmental standards	95-100%	95-100%	95-100%
• De-ratting certificate issued in accordance with International Standards and Public Health Act	100%	100%	100%
• Printed leaflets to be clear, concise and informative in compliance with departmental standards	100%	100%	100%
TIMELINESS			
• Properties for surveillance / baiting that meet the departmental and/or customer schedule	100%	100%	100%
• Responses to complaints/requests which meet the following standards: Emergency (High) - within 24 hours; Medium Priority - within 72 hours; Low Priority – within 120 hours	95-100%	95-100%	95-100%
• De-ratting certificates issued within one day of inspection (provided they passed)	100%	100%	100%
• Printed leaflets available for immediate distribution	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST			
	\$482,533	\$487,085	\$489,684
RELATED BROAD OUTCOMES:			
• Ensuring an equitable, sustainable and successful healthcare system			
• Providing solutions to improve the well-being of our people so they can achieve their full potential			

EVH 9	Food and Safety and Hygiene Surveillance		
DESCRIPTION			
Inspection and surveillance of food establishments including food recalls, food-borne illnesses, local meat inspections and training of food handlers.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
- Number of food handlers training course - Number of food handlers trained - Number of inspections of food establishments - Number of inspections of imported containers - Number of special food condemnation inspections - Number of local meat slaughter inspection - Number of procurement of sample - Number of food related complaints investigated - Number of food-borne illness investigations - Number of food advice reports - Number of food recall surveillance	60-80 900-1,200 1,500-1,700 1,300-1,500 30-40 1,300-1,500 150-200 15-20 3-6 2-4 350-450	60-80 900-1,200 1,500-1,700 1,300-1,500 30-40 1,300-1,500 150-200 15-20 3-6 2-4 350-450	80 1,046 1,244 2,732 26 1,494 172 30 4 2 354
QUALITY			
- Training in compliance with internal peer review standards for format, accuracy, and comprehensiveness by departmental standards - Measured by positive food handlers customer satisfaction survey - Percentage of inspections, condemnations and investigations conducted in accordance with the Public Health Act and departmental guidelines - Percentage of food and water samples collected and managed in accordance with acceptable laboratory standards - Percentage of substantiated food related complaints resolved - Food advice to be clear, comprehensive, and technical in compliance with departmental standards - Percentage of food recalls acted on based on official recalls by the United States Department of Agriculture or other appropriate authority	95-100% 90-100% 95-100% 95-100% 95-100% 95-100% 95-100%	95-100% 90-100% 95-100% 95-100% 95-100% 95-100% 95-100%	95-100% 90-100% 95-100% 95-100% 95-100% 95-100% 95-100%
TIMELINESS			
- Food handlers training to be held at least monthly during February to November - Inspections, and condemnations conducted as scheduled or on demand - Percentage of investigations and complaints response: eight hours for hospital referrals; 24 hours for high risk; 72 hours for all other complaints - Samples collected and delivered to laboratory standards. (Grand Cayman –within 6 hours/ Sister Islands no more than 24hours) - Food recalls surveillance conducted at least weekly	95-100% 95-100% 95-100% 95-100% 95-100%	95-100% 95-100% 95-100% 95-100% 95-100%	95-100% 95-100% 95-100% 95-100% 95-100%
LOCATION			
Cayman Islands	100%	100%	100%
COST			
	\$818,665	\$827,474	\$644,251
RELATED BROAD OUTCOMES:			
- Ensuring an equitable, sustainable and successful healthcare system - Providing solutions to improve the well-being of our people so they can achieve their full potential			

Note 1: The total cost of supplying this output in fiscal 2022 is \$833,987. However, the receipt of \$15,322 from third party revenue reduces the cost to Cabinet to \$818,665.

Note 2: The total cost of supplying this output in fiscal 2023 is \$842,796. However, the receipt of \$15,322 from third party revenue reduces the cost to Cabinet to \$827,474.

EVH 10	Environmental Health Laboratory Services		
DESCRIPTION			
Microbiological and chemical analytical services such as analysis of drinking water, recreational water and food samples plus air and noise assessments.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
Number of potable water samples analysed and reported on	1,000-1,200	1,000-1,200	750
Number of recreational water samples analysed and reported on	300-350	300-350	360
Number of dialysis water samples analysed	60-80	60-80	68
Number of food safety samples analysed and reported on	150-175	150-175	202
Number of special projects samples analysed	50-60	50-60	45
Number of training and seminars delivered and presented	7-9	7-9	10
Number of indoor and ambient air quality assessments conducted and reported	40-50	40-50	30
Number of used oil samples conducted	800-900	800-900	350
Number of identification of unknown chemicals containers	25-30	25-30	10
QUALITY			
Samples analysed/conducted in accordance with established international/acceptable laboratory standards and the laboratory Quality Management System	95-100%	95-100%	95-100%
Reports peer-reviewed for accuracy, consistency, and readability and signed off by the Supervising Officer	95-100%	95-100%	95-100%
Training and seminars in compliance with internal peer review for format, accuracy and departmental standards	95-100%	95-100%	95-100%
Air and noise assessments complying with acceptable scientific protocols	95-100%	95-100%	95-100%
Unknown chemicals analysed in accordance with internationally acceptable laboratory standards and without incident	95-100%	95-100%	95-100%
TIMELINESS			
Reports which are ready according to the specific turn-around-times specified in the Laboratory Quality Management System for each type of analysis/assessment	95-100%	95-100%	95-100%
Training and seminars to be conducted as scheduled	95-100%	95-100%	95-100%
Air quality and noise assessments conducted as scheduled between clients and the laboratory	95-100%	95-100%	95-100%
Request for service complaints are acknowledged within 48 hours of receipt by the laboratory	95-100%	95-100%	95-100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$933,732	\$944,833	\$685,794
RELATED BROAD OUTCOMES:			
- Ensuring an equitable, sustainable and successful healthcare system - Providing solutions to improve the well-being of our people so they can achieve their full potential			

Note 1: The total cost of supplying this output in fiscal 2022 is \$938,534. However, the receipt of \$4,802 from third party revenue reduces the cost to Cabinet to \$933,732.

Note 2: The total cost of supplying this output in fiscal 2023 is \$947,635. However, the receipt of \$2,802 from third party revenue reduces the cost to Cabinet to \$944,833.

EVH 11	Development and Engineering Control		
DESCRIPTION			
Development and engineering services including environmental health impacts of projects, review of plans and recommending certificate of occupancy; housing and related accommodations, also cemetery management and capacity planning.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
• Reports on plan review applications	250-350	250-350	350
• Inspections and reports for Certificate of Occupancy (CO)	90-110	90-110	150
• Engineering advice and reports	125-150	125-150	150
• Engineering monitoring	200-250	200-250	300
• Number of new vaults inspected	100-120	100-120	100
• Number of other cemetery works / projects	6-8	6-8	20
• Number of cemetery capacity reports	1-3	1-3	4
• Construction of vaults to maintain cemetery capacity	100-120	100-120	100
QUALITY			
• Reports and inspections which meet internal peer review standards for accuracy, relevance and adherence to applicable Acts and standards	95-100%	95-100%	95-100%
• Engineering advice and reports to be in compliance with internationally acceptable codes and standards including local Acts	95-100%	95-100%	95-100%
• Field work and construction meeting internal review and acceptable departmental standards for compliance	95-100%	95-100%	95-100%
• Capacity reports meeting terms of reference and other predetermined acceptable standards	95-100%	95-100%	95-100%
TIMELINESS			
• Reports (plans review and Certificate of Occupancy) completed within two weeks	95-100%	95-100%	95-100%
• Minimum of three days for final Inspection of construction projects	95-100%	95-100%	95-100%
• Other reports which are completed within seven days after completion of the investigation/research	95-100%	95-100%	95-100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST			
	\$596,626	\$604,964	\$366,871
RELATED BROAD OUTCOMES:			
• Ensuring an equitable, sustainable and successful healthcare system			
• Providing solutions to improve the well-being of our people so they can achieve their full potential			

Note 1: The total cost of supplying this output in fiscal 2022 is \$753,826. However, the receipt of \$132,000 from third parties and \$25,200 from other agency revenues reduce the cost to Cabinet to \$596,626.

Note 2: The total cost of supplying this output in fiscal 2023 is \$762,164. However, the receipt of \$132,000 from third parties and \$25,200 from other agency revenues reduce the cost to Cabinet to \$604,964.

EVH 14	Hazardous Waste and Emergency Management		
DESCRIPTION			
Hazardous waste operations and emergency response to natural or manmade events.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
• Number of responses to all hazardous material incidents	1-3	1-3	2
• Number of disaster management responses	2-3	2-3	N/A
• Number of Inspections and reports of potentially hazardous sites	5-7	5-7	1
• Number of response drills	3-4	3-4	2
• Shipment of hazardous waste products (gallons)	20,000-25,000	20,000-25,000	11,000
QUALITY			
• Responses and drills which are appropriately conducted and assessed by peer review which will consider human and environmental safety	95-100%	95-100%	95-100%
• Responses to storm, hurricane or other event based on national and departmental plans	90-100%	90-100%	90-100%
• Reports meeting internal standards for accuracy, relevance and adherence to applicable standards	90%	90%	90%
• Hazardous waste products shipped complying with external vendor standards	95-100%	95-100%	95-100%
• Unknown chemicals analysed in accordance with internationally acceptable laboratory standards and without incident	N/A	N/A	95-100%
TIMELINESS			
• Activate the pre-hurricane response plan before the event as outlined in the departmental document and along with national plans	95-100%	95-100%	95-100%
• Conduct drills and training before the start of the hurricane season	95-100%	95-100%	95-100%
• Responses within 6-8 hours of receiving notification of a hazardous material spill or situation	95-100%	95-100%	95-100%
• Identification of unknown chemicals and shipment of hazardous wastes to be undertaken as scheduled by the laboratory	N/A	N/A	95-100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST			
	\$190,199	\$171,417	\$153,335
RELATED BROAD OUTCOMES:			
• Ensuring an equitable, sustainable and successful healthcare system			
• Providing solutions to improve the well-being of our people so they can achieve their full potential			

EVH 15	Ministerial Servicing to the Minister for Health and Wellness		
DESCRIPTION			
Provide support services and policy advice by means of reports, briefing notes, speeches and replies to Parliamentary questions and correspondence to the Minister and Cabinet on Boards and Committees.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
• Number of replies to parliamentary questions	3-5	3-5	N/A
• Number of correspondence	75-80	75-80	3
• Number of speeches and briefing notes	10-15	10-15	2
• Number of technical reports	4-6	4-6	3
• Number of Boards / Committees served on and supported	4-6	4-6	179
• Number of meetings and hearings attended	25-30	25-30	21
• Number of capacity planning reports	2-3	2-3	N/A
• Number of monthly, quarterly, annual reports	12-14	12-14	14
QUALITY			
• Parliamentary questions properly researched, meeting format, accurate and submitted by deadlines	100%	100%	100%
• Correspondence and speeches/briefings complying with predetermined standards including accuracy, comprehension, and appropriateness	100%	100%	100%
• Technical and capacity reports meeting terms of reference and other predetermined acceptable standards	100%	100%	100%
• Representation on committees/boards based on relevant expertise	100%	100%	100%
• Meetings and hearings in compliance with predetermined standards	100%	100%	100%
TIMELINESS			
• Written questions or requests from Cabinet, Legislative Assembly, or Minister prepared and presented by the due date	100%	100%	100%
• Reports, speeches, briefings and Correspondence to Ministry by agreed deadline	100%	100%	100%
• Meetings/hearings/committees attended as scheduled	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST			
	\$152,945	\$154,295	\$134,834
RELATED BROAD OUTCOMES:			
• Ensuring an equitable, sustainable and successful healthcare system			
• Providing solutions to improve the well-being of our people so they can achieve their full potential			

EVH 17	Environmental Health Monitoring Services		
DESCRIPTION			
Provision of services such as, statutory nuisance monitoring and enforcements, occupational hygiene and safety services, surveillance inspections and monitoring; control of pollution from sources; and protection of public premises.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
Number of monitoring inspections of premises (including sea vessels)	2,500-3,500	2,500-3,500	4,968
Number of complaints investigated	800-900	800-900	1,366
Number of training courses	8-10	8-10	6
Number of operatives trained	40-80	40-80	54
Number of procurement of water samples	400-600	400-600	406
Number of public housing and accommodation reports	5-7	5-7	4
Number of reports and correspondence	400-600	400-600	934
Number of abatement notices served	30-50	30-50	298
Number of briefs to Legal Department	2-3	2-3	10
Number of Derelict Vehicles tagged for removal	600-800	600-800	504
QUALITY			
Investigations and reports which meet internal peer review standards for accuracy, relevance and adherence to applicable standards	90-100%	90-100%	90-100%
Investigations, training courses and reports which are appropriately conducted and reviewed for accuracy, relevance and adherence to applicable standards	90-100%	90-100%	90-100%
Fieldwork and correspondence meeting internal peer review, which will consider format, accuracy, and relevance	90-100%	90-100%	90-100%
Food and water samples collected and managed in accordance with acceptable laboratory standards	90-100%	90-100%	90-100%
Complaint investigations, letters, and correspondence assessed by peer review for accuracy, relevance and adherence to applicable Acts and standards	90-100%	90-100%	90-100%
Abatement notices served in accordance with the Public Health Act	90-100%	90-100%	90-100%
Briefs to the legal department that complies with proper format, accuracy and complies with departmental standards	90-100%	90-100%	90-100%
TIMELINESS			
Responses to complaints within allotted period: High-risk complaints within 24 hours; Medium risk within 72 hours; Low risk, within 120 hours	90-100%	90-100%	90-100%
Reports which are completed within seven days after completion of the investigation	90-100%	90-100%	90-100%
Scheduled inspections performed on time	90-100%	90-100%	90-100%
Samples collected and delivered to laboratory standards	90-100%	90-100%	90-100%
High risk complaint investigations within 24 hours; medium risk investigated within 72 hours; and low risk within 120 hours	90-100%	90-100%	90-100%
Letters and briefings completed and mailed within one week	90-100%	90-100%	90-100%
Abatement Notices served within 2 - 3 days of investigation	90-100%	90-100%	90-100%
LOCATION			
Cayman Islands	100%	100%	100%
COST			
	\$754,086	\$764,736	\$651,752
RELATED BROAD OUTCOMES:			
- Ensuring an equitable, sustainable and successful healthcare system - Providing solutions to improve the well-being of our people so they can achieve their full potential			

EVH 18	Collection and Disposal of Waste and Litter Control		
DESCRIPTION			
Collection of all solid waste materials and the provision and maintenance of roadside litter control programme.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
• Tons of waste collected from commercial and residential properties	55,000-70,000	60,000-75,000	65,268
• Miles of street receiving litter collection	4,000-6,000	4,000-6,000	1,930
• Number of container or grab truck services provided	350-450	400-500	402
• Number of community related services managed	80-120	50-60	54
• Number of cemetery vaults prepared prior to burial	110-120	110-120	120
• Collection of End of Life Vehicles (ELVs i.e. Derelict)	900-1,200	900-1,200	1,198
QUALITY			
• Collection of solid waste is in accordance to International standards	95-100%	95-100%	95-100%
• Comply with contracted obligations	95-100%	95-100%	95-100%
TIMELINESS			
• Once per week as per current residential collection scheduled	90-95%	90-95%	90-95%
• Time containers delivered as scheduled	90-95%	90-95%	90-95%
• Service all containers as per contracted obligations	90-95%	90-95%	90-95%
• Service community related locations as scheduled	90-95%	90-95%	90-95%
• Service litter collection areas as scheduled	90-95%	90-95%	90-95%
LOCATION			
•	100%	100%	100%
COST			
	\$3,947,389	\$4,081,317	\$3,386,185
RELATED BROAD OUTCOMES:			
• Ensuring an equitable, sustainable and successful healthcare system			
• Providing solutions to improve the well-being of our people so they can achieve their full potential			

Note 1: The total cost of supplying this output in fiscal 2022 is \$6,688,121. However, the receipt of \$2,740,732 from third party revenue reduces the cost to Cabinet to \$3,947,389.

Note 2: The total cost of supplying this output in fiscal 2023 is \$6,822,049. However, the receipt of \$2,740,732 from third party revenue reduces the cost to Cabinet to \$4,081,317.

HRB 9	Certification of Health Care Facilities		
DESCRIPTION			
• Provision of certificates • Assessment of applications • Inspection of facilities (conduct inspections) • Prepare and produce reports • Meetings with the Heath Practice Commission Board • Presentations to the Health Practice Commission Board			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
• Number of certificates issued	200-275	225-300	225
• Number of reports to the Health Practice Commission Board	6-12	6-12	11
• Number of On-site Inspections	70-80	75-85	70
• Number of Clinical Trial Certificates issued	1-5	1-5	5
QUALITY			
• Certificates issued in accordance with the legislation	100%	100%	100%
• Reports completed by the appointed inspector and carried out according to established policies and procedures	100%	100%	100%
• Reports clearly set out inspection findings and submitted to the Registrar and Health Practice Board	100%	100%	100%
• Reports signed off by the Registrar and Director	100%	100%	100%
TIMELINESS			
• Certificates issued 20 working days after approval by the Health Practice Commission Board	100%	100%	100%
• Reports produced 15 working days after the date of inspection	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST			
	\$242,253	\$244,156	\$106,929
RELATED BROAD OUTCOMES:			
• Ensuring an equitable, sustainable and successful healthcare system • Providing solutions to improve the well-being of our people so they can achieve their full potential			

HRB 10	Health Insurance Complaints Resolution		
DESCRIPTION			
- Review, investigate and resolve complaints and inquiries received by the Health Insurance Commission - Issuance of letters / notices - Preparation and production of reports			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
- Number of reports - Number of letters/ notices	6-10 2,000-2,500	6-10 2,225-2,800	8 1,500
QUALITY			
Reports are done in accordance with the Health Insurance Commission’s policy and procedures	100%	100%	100%
Reports are accurate, relevant and completed by inspectors	100%	100%	100%
Reports are signed off by the Superintendent of Health Insurance prior to submission the Health Practice Commission Board	100%	100%	100%
Letters / notices are done in accordance with the Health Insurance Commission’s policy and procedures	100%	100%	100%
TIMELINESS			
A written notice will be provided to the complainant on all outstanding complaints within 180 working days of the receipt of the initial complaint	100%	100%	100%
Reports are submitted to the Superintendent of Health Insurance within 30 working days of the date of the initial complaint	100%	100%	100%
Letters will be provided 21 working days after the complaint has been received	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST			
	\$532,611	\$537,584	\$377,795
RELATED BROAD OUTCOMES:			
- Ensuring an equitable, sustainable and successful healthcare system - Providing solutions to improve the well-being of our people so they can achieve their full potential			

HRB 11	Administer the Segregated Insurance Fund and the Number of Insured Persons			
DESCRIPTION				
- Collection of Segregated Insurance Fund Payments - Deposit of Segregated Insurance Fund Payments - Review reports on the Number of Insured Persons - Preparation of Segregated Insurance Fund financial statements				
MEASURES		2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY				
Number of receipts issued to approved insurers		90-100	90-100	96
Number of reports on the number of insured persons		12	12	10
Number of financial statements produced		1	1	1
QUALITY				
Receipts generated for payments must be accurate and processed based on approved policy and procedures and in accordance with the legislation		100%	100%	100%
Reports on the number of insured persons must be accurate and relevant		100%	100%	100%
Financial statements must be prepared in accordance the legislation		100%	100%	100%
TIMELINESS				
Receipts will be issued in accordance with approved policy and procedures		100%	100%	100%
Reports on the number of insured persons are submitted the Superintendent of Health Insurance and Minister for Health at least once per month		100%	100%	100%
Financial statements to be delivered to the office of the Auditor General within the agreed timeframe		100%	100%	100%
LOCATION				
Cayman Islands		100%	100%	100%
COST				
		\$233,183	\$237,286	\$124,157
RELATED BROAD OUTCOMES:				
- Ensuring an equitable, sustainable and successful healthcare system - Providing solutions to improve the well-being of our people so they can achieve their full potential				

HRB 12	Public Education Campaign – Health Insurance		
DESCRIPTION			
• Ensure stakeholder awareness of the roles and responsibilities of the Health Insurance Commission (HIC) • Updates to the Health Insurance Commission’s website • Make presentations to stakeholders • Attend meetings with stakeholders			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
• Number of publications (pamphlets) disseminated	40-50	40-50	40
• Number of presentations delivered	4-8	4-8	8
• Number of website updates	6-8	6-8	6
• Number of meetings attended	8-14	8-14	14
QUALITY			
• All disseminated information will be in compliance with Health Insurance legislation, clear and written in layman’s language	100%	100%	100%
• All presentations will be done based on current updates	100%	100%	100%
• All website updates must be accurate and based on current information	100%	100%	100%
TIMELINESS			
• Dissemination of information- monthly	100%	100%	100%
• Meetings- monthly	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST			
	\$73,110	\$73,693	\$54,697
RELATED BROAD OUTCOMES:			
• Ensuring an equitable, sustainable and successful healthcare system • Providing solutions to improve the well-being of our people so they can achieve their full potential			

HRB 13	Enforcement of Health Insurance Legislation		
DESCRIPTION			
- Preparation and production of reports - Preparation of case files and submission to the Legal department - Court appearances - Investigations of all unresolved complaints received by the department stakeholders			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
Number of investigations conducted	30-35	35-40	30
Number of reports to the Health Insurance Commission Board	6-10	6-10	9
Number of case files prepared and submitted to Legal Department for Prosecution	5-10	8-10	8
QUALITY			
Reports are current, accurate and relevant	100%	100%	100%
Reports will be signed off by the assigned inspector and Superintendent of Health Insurance	100%	100%	100%
Case files submitted to the Legal Department will be accurate and relevant	100%	100%	100%
TIMELINESS			
Case files will be submitted to Legal Department within 120 working days of the initial complaints	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST			
	\$233,395	\$237,140	\$139,058
RELATED BROAD OUTCOMES:			
- Ensuring an equitable, sustainable and successful healthcare system - Providing solutions to improve the well-being of our people so they can achieve their full potential			

HRB 14	Registration and Licensing of Health Care Practitioners		
DESCRIPTION • Collect application and registration fees • Assess and process practitioner applications for the four councils- Medical and Dental Council, Nursing and Midwifery Council, Council of Professions Allied with Medicine and Pharmacy • Submission of applications to councils • Maintain practitioner files • Issue certificates			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
Number of Registration Certificates issued:			
• Medical and Dental Council	50-70	80-90	80
• Nursing and Midwifery Council	50-70	150-250	225
• Council of Professions Allied with Medicine	60-80	50-60	70
• Pharmacy	2-8	2-8	6
Number of Practicing Licences issued:			
• Medical and Dental Council	100-150	125-225	80
• Nursing and Midwifery Council	150-175	150-200	225
• Council of Professions Allied with Medicine	150-175	150-200	250
• Pharmacy	15-25	25-35	15
• Number of letters of Good Standing produced	25-50	50-70	70
QUALITY			
• Certificates issued in accordance with legislation	100%	100%	100%
• All certificates signed by the Registrar	100%	100%	100%
• Letters/ correspondences are done in accordance with the approved policy and procedures and issued 10 working days after Council meeting	100%	100%	100%
TIMELINESS			
• Certificates will be issued 30 working days after the Councils have approved the application	100%	100%	100%
• Receipts will be issued in accordance with approved policy and procedures	100%	100%	100%
• Letters/correspondences	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	\$602,553	\$609,550	\$501,503
RELATED BROAD OUTCOMES:			
• Ensuring an equitable, sustainable and successful healthcare system			
• Providing solutions to improve the well-being of our people so they can achieve their full potential			

HRB 15	Policy Advice and Reports to the Health Insurance Commission Board and Ministry			
DESCRIPTION				
- Contributions to cabinet papers - Production of papers, reports, statements and responses to questions and replies to correspondence - Review and research legislation				
MEASURES		2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY				
Number of contributions to cabinet papers		1-3	1-3	1
Number of papers, reports, speeches, statements, responses to questions and replies to correspondence		5-10	5-10	8
Number of minutes produced		9-11	9-11	10
Number of recommendations to amend legislation		1-3	1-3	3
QUALITY				
Contributions, reports, papers and statements must be clear, accurate, current and provided within required deadlines		100%	100%	100%
Information must be suitably researched, benchmarked and supported by industry standards		100%	100%	100%
Provide clear, accurate and relevant information for the amendments of legislation		100%	100%	100%
All reports, papers, speeches will be reviewed and signed off by the head of department		100%	100%	100%
TIMELINESS				
All contributions, reports, papers, statements will be given within the agreed timeframe		100%	100%	100%
Recommendations on amendments to legislation will be delivered within the agreed timeframe		100%	100%	100%
LOCATION				
Cayman Islands		100%	100%	100%
COST				
		\$368,886	\$371,586	\$300,855
RELATED BROAD OUTCOMES:				
- Ensuring an equitable, sustainable and successful healthcare system - Providing solutions to improve the well-being of our people so they can achieve their full potential				

HRB 16	Advice and Support to the Health Practice Commission Board, Councils and Ministry		
DESCRIPTION			
- Review and research legislation - Provision of administrative services to the Board and Councils - Production of papers, reports, statements, responses to questions and replies to correspondence			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
Number of research reports/papers outlining amendments to legislation	1-3	1-3	1
Number of minutes produced	40-55	46-65	50
Number of papers, reports, statements, responses to questions and replies to correspondence	4,500-6,000	4,500-6,000	5,500
Number of investigations conducted (facility)	1-5	1-5	5
QUALITY			
Provide clear, accurate, relevant and current information for amendments to legislation	100%	100%	100%
Minutes must be clear, accurate and provided within required deadlines	100%	100%	100%
All reports, papers, statements and responses to questions must be researched, benchmarked and submitted within required deadlines	100%	100%	100%
TIMELINESS			
All reports/ papers will be delivered within the agreed timeframe	100%	100%	100%
All minutes will be produced within 20 working days of the board meeting	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST			
	\$55,739	\$56,332	\$41,031
RELATED BROAD OUTCOMES:			
- Ensuring an equitable, sustainable and successful healthcare system - Providing solutions to improve the well-being of our people so they can achieve their full potential			

HRB 17	On-site Inspections		
DESCRIPTION			
On-site inspections of stakeholders.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
- Number of on-site inspections - Number of reports produced	8-12 6-10	8-12 6-10	8 8
QUALITY			
- On-site inspections and investigations are carried out based on approved policies and procedures - Reports are current, accurate and relevant - Reports will be signed off by the assigned inspector and Superintendent of Health Insurance	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS			
- Report on findings is submitted to the Superintendent of Health Insurance within 21 working days of the date that the on-site inspection was conducted - Report on findings is provided to the Board, and/or other relevant parties within 45 working days of the date that the on-site inspection was conducted	100% 100%	100% 100%	100% 100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$82,990	\$83,607	\$61,875
RELATED BROAD OUTCOMES:			
- Ensuring an equitable, sustainable and successful healthcare system - Providing solutions to improve the well-being of our people so they can achieve their full potential			

HRB 18	Public Education Campaign – Health Practice Commission		
DESCRIPTION			
• Updates to the Health Practice Commission’s website • Make presentations to stakeholders • Attend meetings with stakeholders			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
• Number of presentations delivered	3-6	3-6	3
• Number of website updates (bi-monthly)	6-8	6-8	6
• Number of meetings attended	4-6	4-6	4
QUALITY			
• All presentations done based on current updates	100%	100%	100%
• All website updates must be accurate and based on current information	100%	100%	100%
TIMELINESS			
• Meetings – quarterly	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	\$36,094	\$36,483	\$26,601
RELATED BROAD OUTCOMES:			
• Ensuring an equitable, sustainable and successful healthcare system • Providing solutions to improve the well-being of our people so they can achieve their full potential			

MRC 3	Larviciding Programme to Control Mosquitoes		
DESCRIPTION			
Maintain the capability to carry out a larviciding programme to control swamp-breeding mosquitoes.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
Maintain the capability to apply larvicide to swamp breeding sites (aerial and ground based) up to the following levels:			
• Aerial treatments (acres)	40,000-60,000	40,000-60,000	58,886
• Ground Treatments (acres)	400	500	200
QUALITY			
• Applications conform to the Operations Manual and other relevant guidelines	100%	100%	100%
TIMELINESS			
• Ongoing throughout period. Provide capability to make larvicide applications at any time, as environmental conditions require	100%	100%	100%
• Applications completed within departmental timescale	100%	100%	100%
LOCATION			
• Grand Cayman, Cayman Brac and Little Cayman	100%	100%	100%
COST			
	\$4,461,199	\$4,412,351	\$3,480,088
RELATED BROAD OUTCOMES:			
• Ensuring an equitable, sustainable and successful healthcare system			
• Providing solutions to improve the well-being of our people so they can achieve their full potential			

MRC 4	Adulticiding Programme to Control Mosquitoes		
DESCRIPTION			
Maintain the capability to carry out an adulticiding programme to control swamp-breeding mosquitoes.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
Maintain capability to carry out adulticide operations against mosquitoes (aerial and ground based) up to the following levels:			
• Aerial applications (Acres)	500,000-800,000	500,000-800,000	800,000
• Ground Applications (Acres)	200,000-400,000	200,000-400,000	300,000
QUALITY			
• Applications conform to the Operations Manual and other relevant guidelines	100%	100%	100%
TIMELINESS			
• Ongoing throughout period. Provide capability to make adulticide applications at any time, as environmental conditions require	100%	100%	100%
• Applications completed within departmental timescale	100%	100%	100%
LOCATION			
• Grand Cayman, Cayman Brac, Little Cayman	100%	100%	100%
COST	\$2,122,657	\$2,150,212	\$2,696,860
RELATED BROAD OUTCOMES:			
• Ensuring an equitable, sustainable and successful healthcare system			
• Providing solutions to improve the well-being of our people so they can achieve their full potential			

MRC 8	Mosquito Control Service Requests		
DESCRIPTION			
Mosquito control call-out service.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY Number of call-out requests	150-250	150-250	200
QUALITY Call-out requests responded to and mosquito complaint resolved	100%	100%	100%
TIMELINESS Respond to call-out requests within 48 hours	100%	100%	100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$290,324	\$299,745	\$63,044
RELATED BROAD OUTCOMES:			
- Ensuring an equitable, sustainable and successful healthcare system - Providing solutions to improve the well-being of our people so they can achieve their full potential			

MRC 11	Scientific Advice on Mosquito Matters		
DESCRIPTION			
Provision of advice to Ministers, Government Departments, and others, on matters regarding mosquito control, related scientific matters, and the Mosquito Research and Control Act and Regulations.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY	12-15	12-15	12-15
• Number of times Scientific advice given to Ministry			
QUALITY	100%	100%	100%
• Supervisor sign-off where appropriate			
TIMELINESS	100%	100%	100%
• Respond to call-out requests within 24 hours			
LOCATION	100%	100%	100%
• Cayman Islands			
COST	\$299,753	\$309,256	\$223,638
RELATED BROAD OUTCOMES:			
• Ensuring an equitable, sustainable and successful healthcare system			
• Providing solutions to improve the well-being of our people so they can achieve their full potential			

MRC 12	Mosquito Control Education Programme		
DESCRIPTION			
Provide education programme to promote awareness of mosquito control methods and public engagement.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
- Number of visits / presentations - Number of press releases	3-5 3-5	3-5 3-5	4 5
QUALITY			
- Visits/presentations carried out by qualified personnel - Press releases completed to departmental standards	100% 100%	100% 100%	100% 100%
TIMELINESS			
Completed according to departmental schedule.	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST			
	\$478,612	\$479,066	\$65,443
RELATED BROAD OUTCOMES:			
- Ensuring an equitable, sustainable and successful healthcare system - Providing solutions to improve the well-being of our people so they can achieve their full potential			

MRC 14	Non-Chemical Control of Mosquitoes		
DESCRIPTION			
Programme to control swamp-breeding mosquitoes by non-chemical (physical and biological) means, including the annual hatch and strand programme.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
- Acres of canalized swamp maintained - Acres of swamp flooded and drained	15,000 2	15,000 2	15,000 N/A
QUALITY			
Operations to be completed with supervisor sign-off and in compliance with the operational plan	100%	100%	100%
TIMELINESS			
- Service provided throughout period, five days per week - Operations completed within timescale set by supervisor	100% 100%	100% 100%	100% 100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	\$488,914	\$481,916	\$257,974
RELATED BROAD OUTCOMES:			
- Ensuring an equitable, sustainable and successful healthcare system - Providing solutions to improve the well-being of our people so they can achieve their full potential			

MRC 15	Disease Prevention and Control		
DESCRIPTION			
Programme to reduce the number of disease vector mosquitoes, monitor populations of these species, and prevent the importation of disease-carrying mosquitoes.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
- Yards Surveyed - Number of potential disease cases forwarded by Health Services and responded to	10,000 50	10,000 50	7,500 50
QUALITY			
Operations to conform with Operations Manual Guidelines	100%	100%	100%
TIMELINESS			
- Provide service throughout year, as required - Operations completed within timelines set by Supervisor	100% 100%	100% 100%	100% 100%
LOCATION			
Grand Cayman, Cayman Brac, and Little Cayman	100%	100%	100%
COST			
	\$3,187,538	\$3,247,952	\$3,201,549
RELATED BROAD OUTCOMES:			
- Ensuring an equitable, sustainable and successful healthcare system - Providing solutions to improve the well-being of our people so they can achieve their full potential			

DCS 15	Individual, Couples, Family, Group Therapy and Crisis Management		
DESCRIPTION Provision of Individual, couples, family and group therapy to residents of Grand Cayman requiring assistance with a variety of life challenges including: • Mental Health (Anxiety and Depression, Grief and Loss) and Trauma • Drug and Alcohol Issues/Co-occurring disorders • Family and Relationship Problems including Marriage preparation and enrichment, Domestic Violence • Issues related to personal growth and development			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY • Number of intake sessions offered • Number of clinical sessions offered • Number of group therapy sessions offered	1,000-1,100 6,000-6,500 435-450	1,000-1,100 6,000-6,500 435-450	1,000-1,150 5,800-6,000 350-375
QUALITY • Percentage of clients who report improvement in life areas during the course of treatment • Sessions conducted by skilled and qualified staff • Treatment informed by individualized treatment plan developed in collaboration with client • Crisis cases managed by trained staff to ensure multi-agency care and coordination	60-100% 100% 85-100% 100%	60-100% 100% 85-100% 100%	75% 100% 85% 100%
TIMELINESS • Sessions available during evening and daytime hours, Monday through Friday • Crisis Management Offered Daily	100% 100%	100% 100%	100% 100%
LOCATION • Grand Cayman • The Counselling Centre	100% 100%	100% 100%	100% 100%
COST	\$674,801	\$676,666	\$461,817
RELATED BROAD OUTCOMES: • Ensuring an equitable, sustainable and successful healthcare system • Providing solutions to improve the well-being of our people so they can achieve their full potential			

DCS 16	Clinical Assessments and Reports		
DESCRIPTION			
Comprehensive clinical assessments completed, and assessment and progress reports prepared to identify treatment goals and track clients progress in treatment.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
- Number of clinical profiles (assessments) - Number of reports	560-615 560-615	560-615 560-615	600-625 600-625
QUALITY			
- Clinical profiles, assessments and reports completed by skilled and qualified staff - Clinical profiles, assessments and reports reviewed by senior management prior to distribution - Discharge summaries completed on every case closed	100% 90-100% 90-100%	100% 90-100% 90-100%	100% 95% 90%
TIMELINESS			
Clinical profiles generated within the first three sessions after intake	100%	100%	N/A
LOCATION			
- Grand Cayman - The Counselling Centre - Caribbean Haven Residential Centre	100% 100% 100%	100% 100% 100%	100% 100% 100%
COST	\$224,024	\$224,428	\$258,982
RELATED BROAD OUTCOMES:			
- Ensuring an equitable, sustainable and successful healthcare system - Providing solutions to improve the well-being of our people so they can achieve their full potential			

DCS 17	Driving Under the Influence Programme		
DESCRIPTION			
Provision of Driving Under the Influence (DUI) Programme to court-referred clients resident in the Cayman Islands.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
- Number of DUI Programme placements offered - Number of reports completed	125-150 100-120	125-150 100-120	125-135 100-120
QUALITY			
- Increase in knowledge and awareness of programme graduates around effects of alcohol use in general and the impact of alcohol use on driving ability specifically - Programme delivered by trained staff - Reports sent to Court on each client completing the programme re: participation and recommendations for further treatment if appropriate	80-100% 100% 100%	80-100% 100% 100%	85% 100% 100%
TIMELINESS			
Comprehensive programme offered on a rotational basis throughout the year to address referrals from Court	100% 100%	100% 100%	100% 100%
LOCATION			
- The Counselling Centre - Brac Haven-Sister Islands Counselling Centre	100% 100%	100% 100%	100% 100%
COST			
	\$130,589	\$130,329	\$112,989
RELATED BROAD OUTCOMES:			
- Ensuring an equitable, sustainable and successful healthcare system - Providing solutions to improve the well-being of our people so they can achieve their full potential			

DCS 18	Male Residential Treatment Programme for Substance Abuse and Co-Occurring Disorders		
DESCRIPTION			
Gender-specific programme for males age 18 years and over providing individualised residential services for substance abuse and co-occurring disorders.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
Minimum number of residential placements for men provided within the treatment programme	216	216	216
Number of hours of group therapy offered	100-125	100-125	N/A
Number of hours of psychoeducational groups offered	600-625	600-625	N/A
Number of hours of additional therapeutic interventions offered	500-525	500-525	N/A
QUALITY			
Collaborative treatment plan developed with each client stating individualised, measurable treatment goals in client’s own language	95-100%	95-100%	95%
Client care coordinated with other external agencies to address relevant medical, mental health, social and behavioural issues	90-100%	90-100%	N/A
Clients report improvement in personal well-being while participating in residential treatment	80-100%	80-100%	N/A
Successful completion of residential treatment	80-100%	80-100%	N/A
Clients are connected to community-based treatment on completion of residential treatment	90-100%	90-100%	N/A
Clients are gainfully employed upon completion of residential treatment	80-100%	80-100%	N/A
Clients report improvement in personal well-being on completion of residential treatment	80-100%	80-100%	N/A
TIMELINESS			
Treatment Plans developed with client within 7 days of admission	90-100%	90-100%	90-100%
Weekly individual counselling sessions for each client in residence	100%	100%	N/A
Psycho-educational and therapy groups offered daily	100%	100%	N/A
Recovery Plans developed for each client to address issues specific to client’s individual needs prior to discharge	90-100%	90-100%	90-100%
LOCATION			
Caribbean Haven Residential Centre - Grand Cayman	100%	100%	100%
COST			
	\$776,271	\$786,585	\$521,408
RELATED BROAD OUTCOMES:			
- Ensuring an equitable, sustainable and successful healthcare system - Providing solutions to improve the well-being of our people so they can achieve their full potential			

DCS 19	Public Awareness Initiatives		
DESCRIPTION Organize, deliver and/or participate in public awareness campaigns, media appearances or events that raise awareness on topics such as domestic abuse, gender violence, teen pregnancy prevention, parenting and gender socialization issues, drug and alcohol issues, co-occurring disorders and other relevant topics. Public Awareness Campaigns include Honouring Women Month, Teen Pregnancy Prevention, Recovery Month, STOOD UP: Take a Stand Against Bullying, 16 Days of Activism Against Gender-based Violence, and International Men’s Day.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY • Number of public awareness campaigns • Number of media events • Number of newsletters produced and distributed • Number of other public relation events participated in to raise awareness	5-7 40-50 12 9-10	5-7 40-50 12 9-10	5 35 12 9
QUALITY • Accurate and relevant information is provided by qualified and trained professionals • Public awareness campaigns utilize various mediums	100% 100%	100% 100%	100% 100%
TIMELINESS • Newsletter published monthly • Public Awareness Campaigns throughout the year	100% 100%	100% 100%	100% 100%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$101,407	\$100,313	\$100,201
RELATED BROAD OUTCOMES: • Ensuring an equitable, sustainable and successful healthcare system • Providing solutions to improve the well-being of our people so they can achieve their full potential			

DCS 21	Non-Medical Detoxification Services		
DESCRIPTION			
Provision of specialised non-medical detoxification services for men and women involving screening for withdrawal potential; non-medical withdrawal and relapse management; and initial clinical assessment of clients experiencing substance abuse problems.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
Minimum number of placements available for the provision of non-medical detoxification programme at the Withdrawal Management Unit in the Men’s centre	36	36	36
Minimum number of placements available for the provision of non-medical detoxification programme at the Withdrawal Management Unit in the Women’s centre	24	24	24
QUALITY			
Assessment conducted by skilled and qualified staff	100%	100%	100%
Transition plan to identify appropriate level of care developed for all clients completing detoxification programme	95-100%	95-100%	95%
Treatment readiness sessions offered on an individual or group basis to all clients entering the WMU programme	95-100%	95-100%	N/A
TIMELINESS			
Access to programme available seven days per week	100%	100%	100%
Treatment readiness sessions/TRIP offered to clients daily	90-100%	90-100%	N/A
Initial assessment conducted to determine treatment readiness and appropriate level of treatment within 5 – 7 days of admission	90-100%	90-100%	95%
Written transition summary to be completed within 48 hours of transition/discharge	90-100%	90-100%	95%
LOCATION			
Caribbean Haven Residential Centre – Grand Cayman	100%	100%	100%
COST			
	\$364,309	\$369,871	\$280,008
RELATED BROAD OUTCOMES:			
- Ensuring an equitable, sustainable and successful healthcare system - Providing solutions to improve the well-being of our people so they can achieve their full potential			

DCS 22	Female Residential Substance Abuse Treatment Programme		
DESCRIPTION			
Gender-specific programme for females age 18 years and over providing individualised residential substance abuse treatment within a therapeutic setting.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
Minimum number of residential placements for women provided within the treatment programme	36	36	36
Number of hours of group therapy offered	100-125	100-125	N/A
Number of hours of psychoeducational groups offered	615-625	615-625	N/A
Number of hours of additional therapeutic interventions offered	500-525	500-525	N/A
QUALITY			
Collaborative treatment plan developed with each client stating individualised, measurable treatment goals in client’s own language	95-100%	95-100%	95%
Client care coordinated with other external agencies to address relevant medical, mental health, social and behavioural issues.	90-100%	90-100%	N/A
Clients report improvement in personal well-being while participating in residential treatment	80-100%	80-100%	N/A
Successful completion of residential treatment	80-100%	80-100%	N/A
Clients are connected to community-based treatment on completion of residential treatment	90-100%	90-100%	N/A
Clients are gainfully employed upon completion of residential treatment	80-100%	80-100%	N/A
Clients report improvement in personal well-being on completion of residential treatment	80-100%	80-100%	N/A
TIMELINESS			
Treatment Plans developed with client within 7 days of admission	90-100%	90-100%	90%
Weekly individual counselling sessions for each client in residence	100%	100%	N/A
Psycho-educational and therapy groups offered daily	90-100%	90-100%	N/A
Recovery Plans developed for each client to address issues specific to client’s individual needs prior to discharge	100%	100%	N/A
LOCATION			
Caribbean Haven Residential Centre - Grand Cayman	100%	100%	100%
COST			
	\$535,893	\$543,852	\$413,200
RELATED BROAD OUTCOMES:			
- Ensuring an equitable, sustainable and successful healthcare system - Providing solutions to improve the well-being of our people so they can achieve their full potential			

DCS 24	Treatment Services to Participants in Drug Rehabilitation Court		
DESCRIPTION			
Provision of treatment services to offenders referred by the Drug Rehabilitation Court (DRC).			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
• Minimum number of intake sessions offered to DRC clients	50-60	50-60	65
• Number of clinical sessions offered to DRC clients	400-450	400-450	500
• Number of DRC pre-court conferences attended	50-52	50-52	50
• Number of screenings for WMU	15-20	15-20	10
• Number of Clinical Assessments completed for DRC	30-50	30-50	35-40
• Number of progress reports completed for DRC	400-475	400-475	475
QUALITY			
• Percentage of clients who report improvement in life areas during the course of treatment	70-100%	70-100%	70%
• Sessions conducted by skilled and qualified staff	100%	100%	N/A
• Individualized treatment plans developed in conjunction with client as evidenced by client’s signature	85-100%	85-100%	85%
TIMELINESS			
• Intake sessions offered to DRC clients on a weekly basis	90-100%	90-100%	90%
• Weekly attendance at DRC pre-court conferences	90-100%	90-100%	95%
LOCATION			
• The Counselling Centre – Grand Cayman	100%	100%	100%
• Caribbean Haven Residential Centre	100%	100%	100%
COST	\$325,881	\$328,032	\$254,173
RELATED BROAD OUTCOMES:			
• Ensuring an equitable, sustainable and successful healthcare system			
• Providing solutions to improve the well-being of our people so they can achieve their full potential			

DCS 26	Policy Advice to the Minister for Health and Wellness		
DESCRIPTION			
Policy Advice on matters pertaining to the provision of treatment services and therapeutic interventions, including responses to parliamentary questions, cabinet papers and speaking notes.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
- Monthly Reports, responses and advice provided to the Ministry - Number of meetings attended - Number of parliamentary questions, cabinet papers, press releases, and speaking notes drafted	12-15 8-10 5-7	12-15 8-10 5-7	3 10 4
QUALITY			
Information provided based on research and best practice guidelines	100%	100%	100%
TIMELINESS			
Advice provided in accordance with agreed deadlines with the Ministry	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST			
	\$123,531	\$124,417	\$112,642
RELATED BROAD OUTCOMES:			
- Ensuring an equitable, sustainable and successful healthcare system - Providing solutions to improve the well-being of our people so they can achieve their full potential			

DCS 27	Family Programmes		
DESCRIPTION - Provision of Family Skills Programmes designed to enhance parents competence and knowledge of effective positive parenting practices in order to improve overall family wellbeing and quality of family life - Facilitation of Family Skills Sessions to provide access to on-going support and interventions for families			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY - Number of Family Skills Programmes offered - Number of Family Skills Sessions offered - Number of parent coaching sessions offered	5-6 10-12 950-1,000	5-6 10-12 950-1,000	4 10 675
QUALITY - Support groups and psycho-educational programmes provided by trained and qualified professionals - Number of participants who rate satisfaction with programme three or higher on a scale of 1-5 - Percentage of parents who showed improvement in three or more parenting constructs	100% 80-100% 60-80%	100% 80-100% 60-80%	100% 80% 75%
TIMELINESS - Family Skills Programmes offered throughout the year - Family Skills Sessions offered monthly - Parent coaching sessions offered throughout the year	100% 100% 100%	100% 100% 100%	100% 100% 100%
LOCATION - The Family Resource Centre - Grand Cayman and Cayman Brac	100% 100%	100% 100%	100% 100%
COST	\$323,623	\$323,882	\$362,788
RELATED BROAD OUTCOMES: - Ensuring an equitable, sustainable and successful healthcare system - Providing solutions to improve the well-being of our people so they can achieve their full potential			

DCS 28	Workshops and Presentations		
DESCRIPTION Delivery of psychoeducational parenting workshops and presentations aimed at empowering, educating and increasing the skills of families on topics such as positive parenting practices, healthy relationships, violence prevention, drug and alcohol issues, co-occurring disorders, and gender socialisation issues. Facilitation of SNAP School programme that focuses on emotion-regulation, self-control and problem-solving with children experiencing behavioral and emotional difficulties, teaching them how to make better choices "in the moment".			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY - Number of workshops offered - Number of presentations offered - Number of school- based intervention workshops offered	10-15 20-30 6-10	10-15 20-30 6-10	15 15 N/A
QUALITY - Workshops or presentations are delivered by qualified professionals - Participants who rate workshop or presentation 3 or higher on a scale of 1-5	100% 80-100%	100% 80-100%	100% 100%
TIMELINESS Workshops and Presentations offered throughout the year	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$237,102	\$238,365	\$233,122
RELATED BROAD OUTCOMES: - Ensuring an equitable, sustainable and successful healthcare system - Providing solutions to improve the well-being of our people so they can achieve their full potential			

DCS 29	Family Intervention and Victim Advocacy		
DESCRIPTION - Crisis intervention and assessment of the needs of victims of family violence to ensure appropriate referrals to community resources, and emotional support and guidance to victims throughout various stages - Referral of individuals/families to appropriate community resources - Facilitation of the Domestic Violence Intervention Training Programme (DVITP) for Police Officers, Social Workers and other front line professionals - Coordination of the Legal Befriender Service			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY - Number of Family Intake sessions offered - Minimum number of referrals made to appropriate service providers - Number of DVITP training sessions facilitated - Number of coordinated sessions of Legal Befriender Service - Number of Child protection training sessions (including darkness to light trainings, Child Protection Unit training)	20-30 75-100 3-4 80-100 10-15	20-30 75-100 3-4 80-100 10-15	N/A 3 75 25 15
QUALITY - Referrals followed up to ensure appropriate care coordination - DVITP provided by qualified, trained facilitators who receive supervision - Darkness to Light is provided by qualified, trained facilitators - Advice delivered by qualified attorneys	100% 80-100% 100% 100%	100% 80-100% 100% 100%	100% 100% 100% 100%
TIMELINESS - Child abuse referrals completed within 24hrs of receiving allegations of abuse - Referrals made to appropriate service providers within 7 working days - DVITP Sessions offered quarterly - Legal Befriender service offered weekly	100% 100% 100% 100%	100% 100% 100% 100%	N/A N/A 100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$262,007	\$262,748	\$222,554
RELATED BROAD OUTCOMES: - Ensuring an equitable, sustainable and successful healthcare system - Providing solutions to improve the well-being of our people so they can achieve their full potential			

DCS 31	Community Based Treatment Services for Adolescents		
DESCRIPTION			
Provision of community based treatment services for adolescents who require individual, group and family therapy in order to modify or change substance misuse, criminal offending and other at-risk behaviours.			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY			
- Number of clinical sessions offered - Number of hours of group sessions offered	750-900 35-50	750-900 35-50	750 35
QUALITY			
- Percentage of clients who report improvement in life areas during the course of treatment - Sessions conducted by skilled and qualified staff - Treatment informed by individualized treatment plan developed in collaboration with client - Crisis cases managed by trained staff to ensure multi-agency care and coordination	85-100% 100% 85-100% 100%	85-100% 100% 85-100% 100%	85-100% 100% 85-100% 100%
TIMELINESS			
Initial appointment offered within ten working days of completed intake	80-100%	80-100%	80-100%
LOCATION			
The Counselling Centre, Grand Cayman	100%	100%	100%
COST			
	\$345,936	\$346,781	\$299,396
RELATED BROAD OUTCOMES:			
- Ensuring an equitable, sustainable and successful healthcare system - Providing solutions to improve the well-being of our people so they can achieve their full potential			

DCS 32	Services for Young Parents		
DESCRIPTION - Provision of psycho-educational and experiential comprehensive parent programme to support the personal, social, educational and/or life-skills growth of young parents - Familial intervention to promote secure parent-child attachment and to facilitate basic baby care and child well-being			
MEASURES	2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY - Minimum number of placements offered to young parents - Number of young parent education hours offered - Individual sessions offered to young parents - Number of Teen Pregnancy Prevention Workshops Offered	80 350-400 150-200 5-10	80 350-400 150-200 5-10	80 350 100 N/A
QUALITY - Percentage of young parents who have individualised support plans developed - Number of young parents completed educational development training prior to programme completion - Number of young parents successfully secured employment prior to programme completion - Number of young parents successfully completed programme - Coordination of care with partner agencies for programme participants - Sessions in compliance with agency curriculum	90-100% 60-80% 40-50% 60-80% 100% 100%	90-100% 60-80% 40-50% 60-80% 100% 100%	90-100% N/A N/A N/A 100% 100%
TIMELINESS Twelve week programme offered on a rotational basis throughout the school year	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$222,944	\$222,825	\$165,955
RELATED BROAD OUTCOMES: - Ensuring an equitable, sustainable and successful healthcare system - Providing solutions to improve the well-being of our people so they can achieve their full potential			

DCS 33	Therapeutic Services to Cayman Brac and Little Cayman			
DESCRIPTION				
Provision of community-based services, including individual, couples and family therapy, crisis management, and individualised parent services				
MEASURES		2022 1 Jan to 31 Dec 2022	2023 1 Jan to 31 Dec 2023	2021 12-Month Forecast
QUANTITY				
- Number of therapeutic sessions offered - Number of Psychoeducational parenting workshops offered		250-300 2-3	250-300 2-3	250
QUALITY				
Percentage of clients who report improvement in life areas during the course of treatment		60-100%	60-100%	70%
Sessions conducted by skilled and qualified staff		85-100%	85-100%	100%
Treatment informed by individualized treatment plan developed in collaboration with client		85-100%	85-100%	N/A
Crisis cases managed by trained staff to ensure multi-agency care and coordination		85-100%	85-100%	N/A
TIMELINESS				
Therapeutic services offered weekly		80-100%	80-100%	70%
LOCATION				
Cayman Brac		100%	100%	100%
COST				
		\$326,690	\$328,310	\$220,529
RELATED BROAD OUTCOMES:				
- Ensuring an equitable, sustainable and successful healthcare system - Providing solutions to improve the well-being of our people so they can achieve their full potential				



MINISTRY OF HEALTH AND WELLNESS

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)).

Nellie Pouchie

Chief Officer

Ministry of Health and Wellness

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

MINISTRY OF HEALTH AND WELLNESS
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 *Ministry of Health and Wellness*.

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.

MINISTRY OF HEALTH AND WELLNESS

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.

MINISTRY OF HEALTH AND WELLNESS

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			
16,642,230	Cash and cash equivalents	1	19,325,894	21,335,754
-	Marketable securities and deposits			
15,777,116	Trade receivables	2	12,296,125	12,377,527
57,945	Other receivables	2	1,162,292	1,212,994
1,705,003	Inventories	3	1,705,003	1,705,003
-	Investments	4	-	-
(9,206)	Prepayments	5	(9,206)	(9,206)
34,173,088	Total Current Assets		34,480,109	36,622,073
	Non-Current Assets			
-	Trade receivables	2	250,941	252,603
-	Other receivables	2	-	-
-	Inventories	3	-	-
-	Investments	4	-	-
-	Prepayments	5	-	-
(13)	Intangible Assets	6	(13)	(13)
28,083,174	Property, plant and equipment	6	35,958,174	38,119,308
28,083,161	Total Non-Current Assets		36,209,102	38,371,897
62,256,249	Total Assets		70,689,211	74,993,970
	Current Liabilities			
210,434	Trade payables	7	210,434	210,434
1,565,493	Other payables and accruals	7	1,565,493	1,565,493
274,043	Unearned revenue	8	274,043	274,043
532,926	Employee entitlements	9	532,926	532,926
1,367,474	Repayment of surplus		1,925,436	2,454,195
3,950,370	Total Current Liabilities		4,508,332	5,037,091
	Non-Current Liabilities			
-	Trade payables	7	-	-
-	Other payables and accruals	7	-	-
-	Unearned revenue	8	-	-
-	Employee entitlements	9	-	-
-	Total Non-Current Liabilities		-	-
3,950,370	Total Liabilities		4,508,332	5,037,091
58,305,879	Net Assets		66,180,879	69,956,879
	NET WORTH			
79,178,507	Contributed capital		87,053,507	90,829,507
-	Other Reserves		-	-
341,366	Revaluation reserve		341,366	341,366
(21,213,993)	Accumulated surpluses/(deficits)		(21,213,993)	(21,213,993)
58,305,879	Total Net Worth		66,180,879	69,956,879

MINISTRY OF HEALTH AND WELLNESS
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			
43,154,083	Sale of goods and services	10	43,114,898	43,447,150
-	Investment revenue	11	-	-
-	Donations	12	-	-
-	Other revenue		-	-
43,154,083	Total Revenue		43,114,898	43,447,150
	Expenses			
20,252,463	Personnel costs	13	24,651,001	24,953,072
19,224,001	Supplies and consumables	14	15,790,029	15,804,893
2,164,885	Depreciation & Amortisation	6	1,870,646	1,915,166
-	Impairment of property, plant and equipment	6	-	-
-	Impairment of inventory	3	-	-
145,260	Litigation costs	15	245,260	245,260
-	Other expenses		-	-
-	Other Gains and Losses	16	-	-
41,786,609	Total Expenses		42,556,936	42,918,391
1,367,474	Surplus or (Deficit) for the period		557,962	528,759

MINISTRY OF HEALTH AND WELLNESS
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>			
52,553,012	Outputs to Cabinet		38,241,890	38,483,283
56,500	Outputs to other government agencies		56,500	56,500
16,484,353	Sale of goods and services - third party		4,816,804	4,816,804
-	Interest received		-	-
-	Donations / Grants		-	-
7,500	Other receipts		9,500	7,500
	<i>Payments</i>			
(19,271,712)	Personnel costs		(24,651,001)	(24,991,372)
(20,471,168)	Supplies and consumables		(15,790,029)	(15,804,893)
-	Interest paid		-	-
-	Other payments		-	-
29,358,485	Net cash flows from operating activities		2,683,664	2,567,822
	CASH FLOWS FROM INVESTING ACTIVITIES			
(16,441,493)	Purchase of property, plant and equipment		(7,875,000)	(3,776,000)
-	Proceeds from sale of property, plant and equipment		-	-
(16,441,493)	Net cash flows from investing activities		(7,875,000)	(3,776,000)
	CASH FLOWS FROM FINANCING ACTIVITIES			
-	Equity Investment from Org 40		7,875,000	3,776,000
-	Repayment of Surplus to Org 40		-	(557,962)
-	Net cash flows from financing activities		7,875,000	3,218,038
12,916,992	Net increase/(decrease) in cash and cash equivalents		2,683,664	2,009,860
3,725,238	Cash and cash equivalents at beginning of period		16,642,230	19,325,894
16,642,230	Cash and cash equivalents at end of period	1	19,325,894	21,335,754

MINISTRY OF HEALTH AND WELLNESS
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	76,277,485	332,246	(17,378,608)	59,231,123
Prior Year Adjustments				
Changes in accounting policy	-	-	-	-
Accounting Errors	-	-	-	-
Restated balance 31 December 2020	76,277,485	332,246	(17,378,608)	59,231,123
Changes in net worth for 2021				
Gain/(loss) on property revaluation	-	9,120	-	9,120
Gain/(loss) on revaluation of investments	-	-	-	-
Exchange differences on translating foreign operations	-	-	-	-
Equity Investment from Cabinet	2,901,022	-	-	2,901,022
Capital withdrawals by Cabinet	-	-	(3,835,386)	(3,835,386)
Dividends payable to Cabinet	-	-	(1,367,474)	(1,367,474)
Net revenue / expenses recognised directly in net worth	2,901,022	9,120	(5,202,860)	(2,292,718)
Surplus/(deficit) for the period 2021			1,367,474	1,367,474
Total recognised revenues and expenses for the period	2,901,022	9,120	(3,835,386)	(925,244)
Balance at 31 December 2021 carried forward	79,178,507	341,366	(21,213,993)	58,305,879

	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2021 brought forward	79,178,507	341,366	(21,213,993)	58,305,879
Prior Year Adjustments				
Changes in accounting policy	-	-	-	-
Accounting Errors	-	-	-	-
Restated balance 31 December 2021	79,178,507	341,366	(21,213,993)	58,305,879
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	7,875,000	-	-	7,875,000
Capital withdrawals by Cabinet	-	-	-	-
Dividends payable to Cabinet	-	-	(557,962)	(557,962)
Net revenue / expenses recognised directly in net worth	7,875,000	-	(557,962)	7,317,038
Surplus/(deficit) for the period 2022			557,962	557,962
Total recognised revenues and expenses for the period	7,875,000	-	-	7,875,000
Balance at 31 December 2022 carried forward	87,053,507	341,366	(21,213,993)	66,180,879

MINISTRY OF HEALTH AND WELLNESS

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	87,053,507	341,366	(21,213,993)	66,180,879
Prior Year Adjustments				
Changes in accounting policy	-	-	-	-
Accounting Errors	-	-	-	-
Restated balance 31 December 2022	87,053,507	341,366	(21,213,993)	66,180,879
Changes in net worth for 2023				
Gain/(loss) on property revaluation	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-
Equity Investment from Cabinet	3,776,000	-	-	3,776,000
Capital withdrawals by Cabinet		-	(528,759)	(528,759)
Net revenue / expenses recognised directly in net worth	3,776,000	-	(528,759)	3,247,241
Surplus/(deficit) for the period 2023			528,759	528,759
Total recognised revenues and expenses for the period	3,776,000	-	-	3,776,000
Balance at 31 December 2023	90,829,507	341,366	(21,213,993)	69,956,879

MINISTRY OF HEALTH AND WELLNESS

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
-	Cash on hand (IRIS Confirmation Account/Petty Cash)	-	-
22,051	Cash in transit (IRIS Remittance Account)	22,051	22,051
17,193,797	CI\$ Operational Current Account held at Royal Bank of Canada	19,877,461	21,887,322
18,377	US\$ Operational Current Account held at Royal Bank of Canada	18,377	18,377
(1,369,184)	Payroll Current Account held at Royal Bank of Canada	(1,369,184)	(1,369,184)
777,190	Bank Accounts held at other financial institutions <u>[DISCLOSE ACCOUNT DETAILS IF MATERIAL]</u>	777,190	777,190
-	Fixed Deposits held with Treasury (less than 90 days)	-	-
16,642,230	TOTAL	19,325,894	21,335,754

NOTE 2: TRADE AND OTHER RECEIVABLES

12-Month Forecast 2021	Trade Recivables	12-Month Budget 2022	12-Month Budget 2023
10,403,754	Sale of goods and services	10,403,754	10,403,754
10,788,521	Outputs to Cabinet	10,778,725	10,861,788
3,220,253	Outputs to other government agencies	-	-
-	Other	-	-
(8,635,412)	Less: provision for doubtful debts	(8,635,412)	(8,635,412)
15,777,116	Total trade receivables	12,547,067	12,630,130

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
	Current		
14,514,947	Past due 1-30 days	11,982,449	12,061,774
788,856	Past due 31-60 days	-	-
473,313	Past due 61-90 days	-	-
-	Past due 90 and above	313,677	315,753
	Non-Current		
-	Past due 1 year and above	250,941	252,603
15,777,116	Total	12,547,067	12,630,130

12-Month Forecast 2021	Other Receivables	12-Month Budget 2022	12-Month Budget 2023
22,621	Advances (salary, Official Travel, etc)	22,621	22,621
-	Dishonoured cheques	-	-
-	Interest receivable	-	-
-	Loans	-	-
15,348	Interentity Due from	15,348	15,348
-	Other Non-Current Assets	-	-
19,976	Other	1,124,323	1,175,025
-	Less: provision for doubtful debts	-	-
57,945	Total other receivables	1,162,292	1,212,994

MINISTRY OF HEALTH AND WELLNESS

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		
57,945	Past due 1-30 days	1,162,292	1,212,994
57,945	Total	1,162,292	1,212,994

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
(8,635,412)	Balance at 1 July/1January	(8,635,412)	(8,635,412)
-	Additional provisions made during the year	-	-
-	Receivables written off during the period	-	-
(8,635,412)	Balance at 30 June	(8,635,412)	(8,635,412)

NOTE 3: INVENTORIES

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
2,480	Inventory held for use in the provision of goods and services	2,480	2,480
1,702,523	Work in Progress and finished goods	1,702,523	1,702,523
1,705,003	TOTAL INVENTORIES	1,705,003	1,705,003

NOTE 5: PREPAYMENTS

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
(8,827)	Accrued Prepayments	(8,827)	(8,827)
(379)	Prepaid Insurance	(379)	(379)
-	Other	-	-
(9,206)	Total	(9,206)	(9,206)

MINISTRY OF HEALTH AND WELLNESS

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

	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	Other assets	Assets under construction or development	Total
Balance as at 1 January 2021	5,945,251	8,136,177	751,043	628,061	456,967	228,432	-	16,709,655	-	-	-	-	32,855,586
Additions	-	-	-	-	-	-	-	-	53,363	1,815,099	858,154	19,198,638	21,925,254
Disposals and Derecognition	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	(268,392)	(7,530,891)	-	(360,927)	(318,668)	(55,638)	(142,434)	(1,487,034)	-	-	-	-	(10,163,984)
Balance as at 31 December 2021	5,676,859	605,286	751,043	267,134	138,299	172,794	(142,434)	15,222,621	53,363	1,815,099	858,154	19,198,638	44,616,856

	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	Other assets	Assets under construction or development	Total
Balance as at 1 January 2022	5,676,859	605,286	751,043	267,134	138,299	172,794	(142,434)	15,222,621	53,363	1,815,099	858,154	19,198,638	44,616,854
Additions	-	-	-	-	-	-	-	-	-	-	-	7,875,000	7,875,000
Disposals and Derecognition	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2022	5,676,859	605,286	751,043	267,134	138,299	172,794	(142,434)	15,222,621	53,363	1,815,099	858,154	27,073,638	52,491,854

	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	Other assets	Assets under construction or development	Total
Balance as at 1 January 2023	5,676,859	605,286	751,043	267,134	138,299	172,794	(142,434)	15,222,621	53,363	1,815,099	858,154	27,073,638	52,491,854
Additions	-	-	-	-	-	-	-	-	-	-	-	3,776,000	3,776,000
Disposals and Derecognition	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2023	5,676,859	605,286	751,043	267,134	138,299	172,794	(142,434)	15,222,621	53,363	1,815,099	858,154	30,849,638	56,267,854

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	Other assets	Assets under construction or development	Total
Balance as at 1 January 2021	-	-	-	533,256	421,170	193,078	-	10,439,114	-	-	-	-	11,586,618
Transfers	4,115,888	1,234,624	129,971	(316,843)	(296,990)	(95,038)	(33,347)	(3,123,339)	41,521	973,191	152,539	-	2,782,177
Impairment Reserve 2021 (closing balance)	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense 2021	140,020	324,096	-	38,260	49,846	17,314	-	1,229,860	-	286,286	79,203	-	2,164,885
Eliminate on Disposal or Derecognition 2021	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2021	4,255,908	1,558,720	129,971	254,673	174,026	115,354	(33,347)	8,545,635	41,521	1,259,477	231,742	-	16,533,680

	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	Other assets	Assets under construction or development	Total
Balance as at 1 January 2022	4,255,908	1,558,720	129,971	254,673	174,026	115,354	(33,347)	8,545,635	41,521	1,259,477	231,742	-	16,533,680
Transfers	(157,790)	(329,406)	-	(27,600)	(58,150)	(11,400)	(38,300)	(986,000)	-	(190,000)	(72,000)	-	(1,870,646)
Impairment change 2022	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense 2022	157,790	329,406	-	27,600	58,150	11,400	38,300	986,000	-	190,000	72,000	-	1,870,646
Eliminate on Disposal or Derecognition 2022	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2022	4,255,908	1,558,720	129,971	254,673	174,026	115,354	(33,347)	8,545,635	41,521	1,259,477	231,742	-	16,533,680

	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	Other assets	Assets under construction or development	Total
Balance as at 1 January 2023	4,255,908	1,558,720	129,971	254,673	174,026	115,354	(33,347)	8,545,635	41,521	1,259,477	231,742	-	16,533,680
Transfers	-	-	-	-	-	-	(38,300)	-	-	(190,000)	(72,000)	-	(300,300)
Impairment change 2023	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense 2023	157,790	329,406	-	27,600	57,150	11,400	38,300	1,031,520	-	190,000	72,000	-	1,915,166
Eliminate on Disposal or Derecognition 2023	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2023	4,413,698	1,888,126	129,971	282,273	231,176	126,754	(33,347)	9,577,155	41,521	1,259,477	231,742	-	18,148,546

Net Book value 31 December 2021	1,420,951	(953,434)	621,072	12,462	(35,727)	57,440	(109,087)	6,676,987	11,842	555,622	626,412	19,198,638	28,083,176
Net Book value 31 December 2022	1,420,951	(953,434)	621,072	12,461	(35,727)	57,439	(109,087)	6,676,986	11,842	555,622	626,412	27,073,638	35,958,174
Net Book value 31 December 2023	1,263,161	(1,282,840)	621,072	(15,139)	(92,877)	46,039	(109,087)	5,645,466	11,842	555,622	626,412	30,849,638	38,119,308

NOTE 6: INTANGIBLE ASSETS

COST OF INTANGIBLE ASSETS

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2021	24,950	24,950
Additions	-	-
Disposals and Derecognition	-	-
Revaluation	-	-
Transfers	(17,582)	(17,582)
Balance as at 31 December 2021	7,368	7,368

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2022	7,368	7,368
Additions	-	-
Disposals and Derecognition	-	-
Revaluation	-	-
Transfers	-	-
Balance as at 31 December 2022	7,368	7,368

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2023	7,368	7,368
Additions	-	-
Disposals and Derecognition	-	-
Revaluation	-	-
Transfers	-	-
Balance as at 31 December 2023	7,368	7,368

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2021	-	-
Transfers	7,381	7,381
Impairment Reserve 2021 (closing balance)	-	-
Depreciation Expense 2021	-	-
Eliminate on Disposal or Derecognition 2021	-	-
Balance as at 31 December 2021	7,381	7,381

MINISTRY OF HEALTH AND WELLNESS

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	7,381	7,381
Transfers	-	-
Impairment change 2022	-	-
Depreciation Expense 2022	-	-
Eliminate on Disposal or Derecognition 2022	-	-
Balance as at 31 December 2022	7,381	7,381

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2023	7,381	7,381
Transfers	-	-
Impairment change 2023	-	-
Depreciation Expense 2023	-	-
Eliminate on Disposal or Derecognition 2023	-	-
Balance as at 31 December 2023	7,381	7,381

Net Book value 31 December 2021	(13)	(13)
--	------	------

Net Book value 31 December 2022	(13)	(13)
--	------	------

Net Book value 31 December 2023	(13)	(13)
--	------	------

NOTE 7: TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
210,434	Creditors	210,434	210,434
-	Creditors Ministries/Portfolios	-	-
-	Creditors other government agencies	-	-
-	Non current Accounts payable	-	-
154,426	Payroll Deductions	154,426	154,426
-	Operating Lease	-	-
1,217,042	Accrued Expenses	1,217,042	1,217,042
-	Accrued Expenses Ministries/Portfolios	-	-
-	Accrued Expenses other government agencies	-	-
7,729	Inter-entity due to	7,729	7,729
-	Accrued Entity Interest	-	-
-	Provisions	-	-
186,295	Other payables	186,295	186,295
1,775,927	Total trade payables other payables and accruals	1,775,927	1,775,927

MINISTRY OF HEALTH AND WELLNESS

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
-	Rentals paid in advance	-	-
-	Immigration deposits	-	-
-	Customs deposits	-	-
-	Revenue deposits	-	-
274,043	Other unearned revenue	274,043	274,043
-	Non current Unearned revenue	-	-
274,043	Total unearned revenue	274,043	274,043

NOTE 9: EMPLOYEE ENTITLEMENTS

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
229,263	Annual Leave	229,263	229,263
-	Retirement and long service leave	-	-
-	Accrued salaries	-	-
-	Travel	-	-
303,663	Pension	303,663	303,663
-	Other salary related entitlements	-	-
532,926	Total current portion	532,926	532,926
	<i>Non-current employee entitlements are represented by:</i>		
-	Retirement and long service leave	-	-
532,926	Total employee entitlements	532,926	532,926

MINISTRY OF HEALTH AND WELLNESS

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
38,460,959	Outputs to Cabinet	38,232,094	38,566,346
56,500	Outputs to other government agencies	56,500	56,500
4,629,124	Fees and charges	4,816,804	4,816,804
-	General sales	-	-
-	Rentals	-	-
7,500	Other	9,500	7,500
43,154,083	Total sales of goods and services	43,114,898	43,447,150
	Fees and Charges		
18,614	Environmental Service Fees	25,000	25,000
2,735,420	Garbage Fees	2,740,732	2,740,732
10,000	Recycling Fees	25,000	25,000
132,971	Vault Sales (Cemetery Fees)	132,000	132,000
1,732,119	Vehicle Disposal Fees	1,894,072	1,894,072
4,629,124	Fees & Charges	4,816,804	4,816,804
7,500	Miscellaneous Receipts	9,500	7,500
7,500		9,500	7,500
	Sales of Outputs to Cabinet		
38,460,959	Sales of Outputs to Cabinet	38,232,094	38,566,346
38,460,959	Total Sales of Outputs to Cabinet	38,232,094	38,566,346
	Other Interdepartmental Revenue		
-	Financial Attest Services	-	-
56,500	Revenue from Ministries/Portfolios & Public Authorities	56,500	56,500
56,500	Total Other Interdepartmental Revenue	56,500	56,500
43,154,083	Total Goods and Services	43,114,898	43,447,150

NOTE 13: PERSONNEL COSTS

12-Month Forecast 2021	Description	12-Month Budget 2022	12-Month Budget 2023
15,419,602	Salaries, wages and allowances	18,596,122	18,601,397
3,824,246	Health care	4,874,967	5,191,489
858,582	Pension	993,608	998,883
20,000	Leave	20,000	20,000
130,033	Other personnel related costs	166,304	141,304
20,252,463	Total Personnel Costs	24,651,001	24,953,072

MINISTRY OF HEALTH AND WELLNESS

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
7,986,588	Supplies and Materials	6,049,293	6,094,038
9,765,152	Purchase of services	8,238,782	8,204,401
451,300	Lease of Property and Equipment	506,000	506,000
540,223	Utilities	533,370	537,870
400	General Insurance	400	400
87,080	Interdepartmental expenses	92,080	92,080
209,127	Travel and Subsistence	164,104	164,104
166,711	Recruitment and Training	176,000	176,000
17,420	Other	30,000	30,000
19,224,001	Total Supplies & consumables	15,790,029	15,804,893

NOTE 15: LITIGATION COSTS

12-Month Forecast 2021	Litigation Costs	12-Month Budget 2022	12-Month Budget 2023
145,260	Legal Fees	245,260	245,260
-	Description	-	-
145,260	Total Litigation cost	245,260	245,260

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
1,367,474	Surplus/(deficit) from ordinary activities	557,962	528,759
	Non-cash movements		
2,164,885	Depreciation expense	1,870,646	1,915,166
-	Impairment	-	-
-	(Gain)/losses on sale of property plant and equipment	-	-
	Changes in current assets and liabilities:		
14,092,053	(Increase)/decrease in receivables - Other Government agencies	9,796	(83,063)
-	(Increase)/decrease in receivables - SAGC's	-	-
13,439,730	(Increase)/decrease in receivables - Other 3rd Party	(119,809)	(49,006)
-	Increase/(decrease) in payables - Other Government agencies	-	-
-	Increase/(decrease) in payables - SAGC's	-	-
(1,705,657)	Increase/(decrease) in payables - Other 3rd Party	365,069	255,966
29,358,485	Net cash flows from operating activities	2,683,664	2,567,822

This Page is Intentionally Left Blank



CAYMAN ISLANDS GOVERNMENT

BUDGET STATEMENTS

END