

Investing in Our People for a Brighter Future



Ministry of Planning,
Agriculture, Housing
and Infrastructure
CAYMAN ISLANDS GOVERNMENT

About this Report

This Annual Report is for the Ministry of Planning, Agriculture, Housing and Infrastructure (formerly the Ministry of Commerce, Planning and Infrastructure).

The report outlines the Ministry’s performance during the period from January 1st, 2021 to December 31st 2021 in comparison to that which was outlined in the Ministry’s budget for the corresponding period.

Legal Requirements

The requirement for an Annual Report is prescribed under section 44 of the Public Management and Finance Act (2020 Revision). In particular, Section 44 (2) states:

(2) The report shall –

- (a) state details of the entity’s activities during the year;
- (b) include a statement reporting all executive financial transactions that the entity administered;
- (c) include the entity’s financial statements for the year; and
- (d) compare the actual performance shown by the financial statements with the performance proposed in the relevant budget statement.

As well as fulfilling our statutory obligations, this Annual Report describes how the Ministry has invested public funds for the benefit of the Cayman Islands.

For More Information,
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Who We Are

The Ministry of Planning, Agriculture, Housing and Infrastructure is responsible for a wide range of areas that concerns the planning, agriculture, housing and infrastructure needs across the Islands.

During the six months ended 30 June 2021, the ministry (Commerce, Planning and Infrastructure) comprised the following departments: Ministry Administration, Commerce and Investment, Computer Services, Planning, Vehicle and Drivers' Licensing, Cyber Security Office, Cayman Islands Centre for Business Development, Public Works, Vehicle and Equipment Services, E-Government and Facilities Management.

However, following the General Elections in April 2021, the ministry was restructured effective 1 July 2021, now Ministry of Planning, Agriculture, Housing and Infrastructure and comprises the following departments: Ministry Administration, Agriculture, Planning, Vehicle and Drivers' Licensing, Public Works, Vehicle and Equipment Services, and Facilities Management

Departments and Sections

Under the portfolio are as follows:

- ▶ Planning
- ▶ Vehicle and Drivers' Licensing
- ▶ Vehicle and Equipment Services
- ▶ Facilities Management
- ▶ Public Works Department
- ▶ Housing
- ▶ Agriculture
- ▶ George Town Revitalisation Initiative
- ▶ National Community Enhancement (NiCE) Project

Customers of the Ministry are varied and include residents, visitors, as well as commercial, private and public sector entities, both international and on a local level. Activities take place on the three islands of Grand Cayman, Cayman Brac and Little Cayman.

Statutory Authorities and Government Entities

- ▶ National Roads Authority
- ▶ National Housing Development Trust

Board Committees

- ▶ Animal Welfare Advisory Committee
- ▶ Builders Board
- ▶ Central Planning Authority
- ▶ Development Plan Tribunal
- ▶ Electrical Trade Licensing Board of Examiners
- ▶ Planning Appeal Tribunal
- ▶ Veterinary Board

What We Do



Provide support to various Boards in licensing of local business in accordance with relevant legislation and delegated authority.



Provide training for young Caymanians in Technical Vocational Education and Training (TVET) programmes.



Provision of quality road infrastructure across the islands.



Maintenance of government buildings and civic centres.



Professional project management and consulting services for government buildings and other facilities.



Improve traffic management and road networks through immediate and long term road connectivity projects.



Vehicle procurement and maintenance.



Facilitate and coordinate the review and completion of development plans for Grand Cayman.



Process development applications in a timely and efficient manner, and ensure that development is in compliance with the Development and Planning Laws and Regulations.



Provide project and programme management support to CIG entities for business process improvement and automation projects and the implementation of infrastructure for the e-Government programme.



Preparation of development plans for Grand Cayman.



National hurricane preparedness and response.



Provide timely and comprehensive professional planning advice and input into the National Planning Initiative.



Create an efficient compliance regime in which infractions of local licensing laws can be identified and action taken within a reasonable period of time.



Our Purpose Vision and Values



Purpose

Our purpose is to provide efficient and effective services relating to Planning, Agriculture, Housing and Infrastructure on behalf of the Government.



Vision

Our vision is to facilitate economic growth in the Cayman Islands, through world class business and infrastructure.

Core Values

Passion

- ▶ We care intensely about the success of the Cayman Islands and its people
- ▶ We are committed to teamwork, innovation and the achievement of results

Integrity

- ▶ We act honestly, impartially and fairly
- ▶ We welcome public scrutiny of our work and conduct

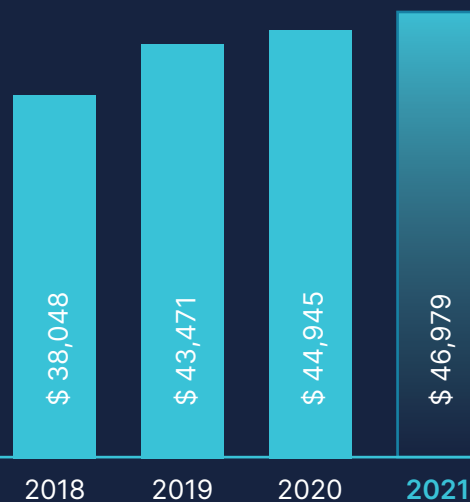
Professionalism

- ▶ We deal with the public and their affairs efficiently, effectively and sensitively
- ▶ We strive to be the best

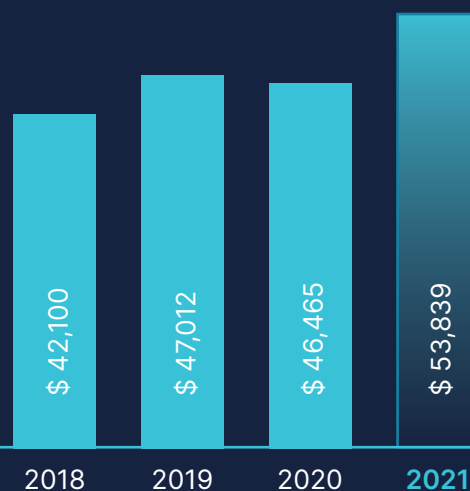




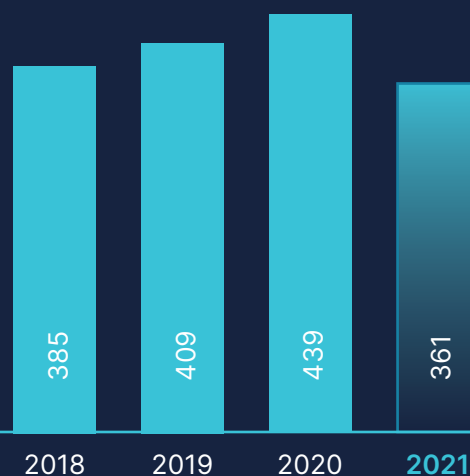
+4.5%
Sale of Goods & Services
(in thousands)



+15.9%
Value of Total Assets
(in thousands)



-17.77%
Total Full Time Staff*



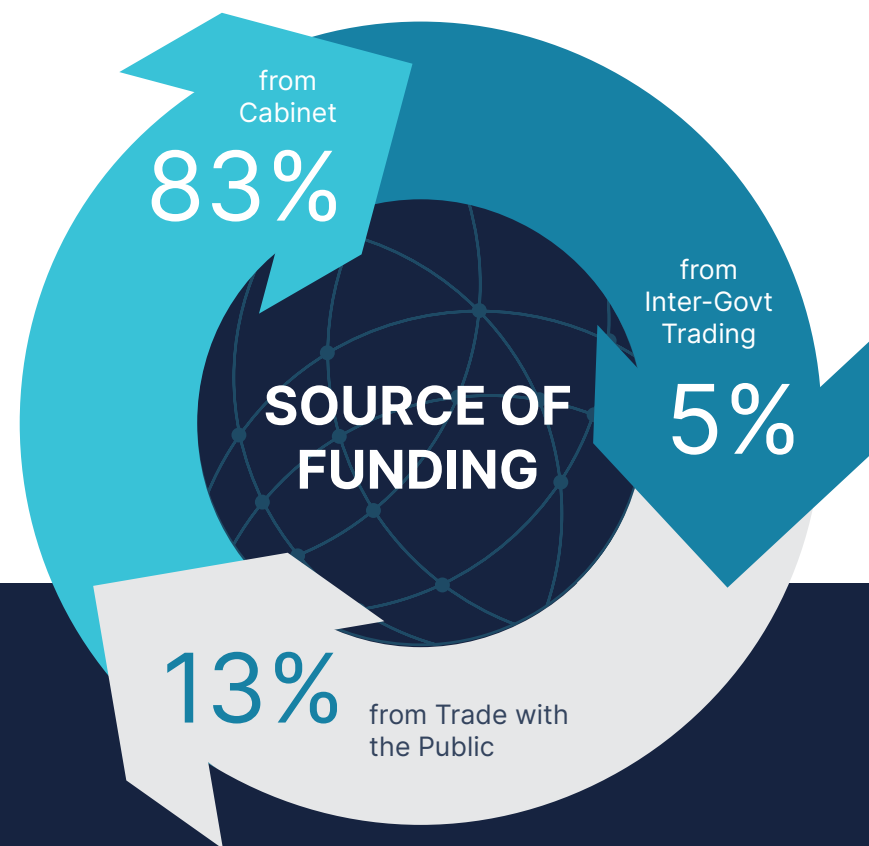
* Following the General Elections in April 2021, the Department of Commerce & Investment, and the Computer Services Department, E-Government Unit, Cayman Islands Centre for Business Development, and Cyber Security Office were transferred out of the Ministry, while The Department of Agriculture was transferred to the Ministry, effective July 1st 2021

2021 Results

Financial Performance Measures (\$000's)	2021 Target	2021 Actual
Revenue from Cabinet	38,651	38,788
Revenue from Ministries, Portfolios, Statutory Authorities, Government Companies	2,021	2,159
Revenue from Others	4,495	6,040
Total Revenue	45,167	46,987
Expenses	45,167	48,789
Operating Surplus/ (Deficit)	-	(1,802)
Net-Worth (\$000's)	45,267	40,786
Cash Performance (\$000's)	2021 Target	2021 Actual
Cash Flows from Operating Activities	2,536	5,804
Cash Flows from Investing Activities	(5,911)	(5,437)
Cash Flows from Financing Activities	5,911	450
Change in cash balances	2,536	817
Financial Performance Ratios	2021 Target	2021 Actual
Current Assets: Current Liabilities	2.68:1	2.25:1
Total Assets: Total Liabilities	4.89:1	4.12:1
Human Capital Measures	2021 Target	2021 Actual
Total full-Time Equivalent Staff Employed	444	361
Physical Capital Measures	2021 Target	2021 Actual
Value of Total Assets	56,896	53,839
Asset replacements: Total Assets	-	-
Book value of Assets: Cost of those assets	-	-
Depreciation: Cash Flow on Asset Purchases	-	-
Changes to Asset Management Policies	None	None

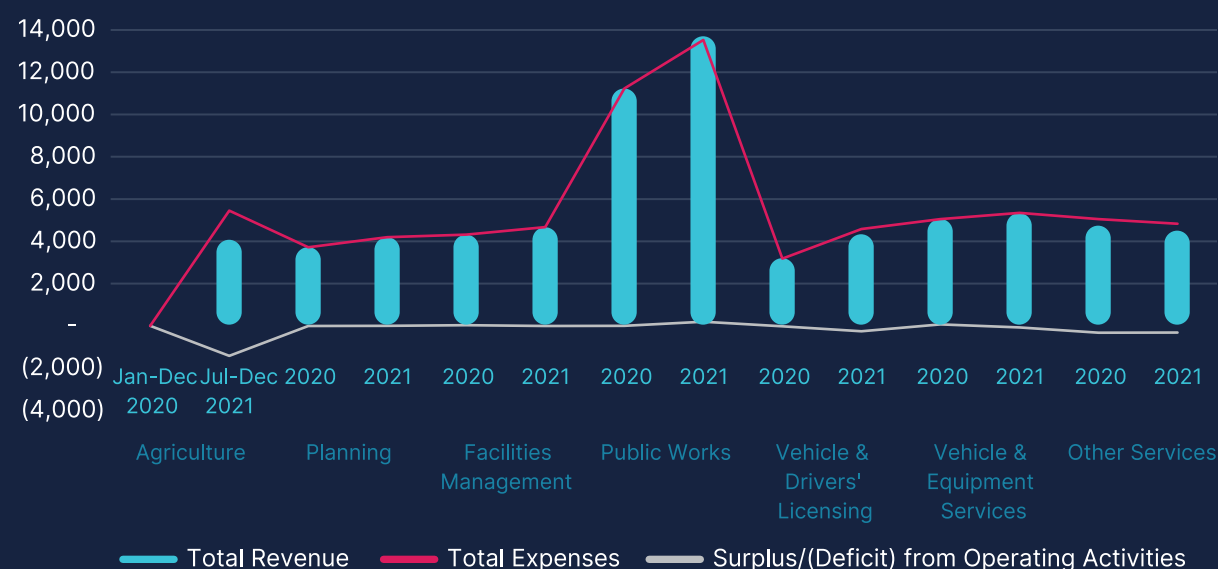


Financial Snapshot



The Ministry ended the year with \$6.2 million in Cash and Cash Equivalents; \$8.4 million in Trade Receivables, \$7.2 million in Other Receivables, \$5.2 million in Marketable securities and deposits, and \$2.1 million in Inventories.

Segment Reporting



The ministry's segments for the financial year ended 31 December 2021 were based on services provided by the Department of Agriculture, Planning, Facilities Management, Public Works, Department of Vehicle & Drivers' Licensing; Department of Vehicle & Equipment Services, and Other Services provided by the Ministry Administration. The Department of Agriculture was transferred to the ministry effective 1 July 2021, following the General Elections in April 2021.



Supplies & Consumables

Supplies & Consumables were \$5.7 million more than budgeted, due to the high demand for agricultural supplies and as well as increase costs resulting from issues with the global supply chain.



The Ministry's asset portfolio was valued at over \$54 million at the end of 2021



\$47 Mil

Revenue and \$45Mil Budgeted Revenue for 2021

\$49 Mil

Expenses and \$45Mil Budget Expenses for 2021





Management Structure



Hon Johany Ebanks
Minister



Isaac Rankine
Parliamentary Secretary



Leyda Nicholson-Makasare
Chief Officer (Actg.)



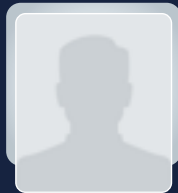
Leyda Nicholson-Makasare
Deputy Chief Officer



Tristan Hydes
Deputy Chief Officer



Tamara Ebanks
Deputy Chief Officer



Carrol Cooper
Chief Financial Officer



Gretel Rawcliffe
Chief Human Resource Officer (Actg.)



Haroon Pandohie
Director, Planning



Stephen Quinland
Director, Vehicle &
Equipment Services



David Dixon
Director, Vehicle and
Drivers' Licensing



Troy Whorms
Director (Actg.)
Public Works Department



Craig Maitliffe
Director (Actg.)
Facilities Management



Adrian Estwick
Director Agriculture



Strategic Overview

The key strategic goals for the Ministry of Planning, Agriculture, Housing and Infrastructure in the 2021 financial year were as follows:

01

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.

02

Utilise technology to streamline processes at public facing departments for more efficient service delivery.

03

Introduce an effective e-process method of business throughout Government reducing bureaucracy.

04

Ensure a well-developed national infrastructure.

05

Improve traffic management and road networks through immediate and long-term road connectivity projects.

06

Revitalise the George Town metropolitan area through the improvement of an approved plan.

07

Revise the national development plan to address development in a controlled sustainable manner.

08

Promote encourage and facilitate commercial activity within these islands.

09

Support the farming community build a stronger agricultural sector to enhance the Islands' food and nutrition security.

10

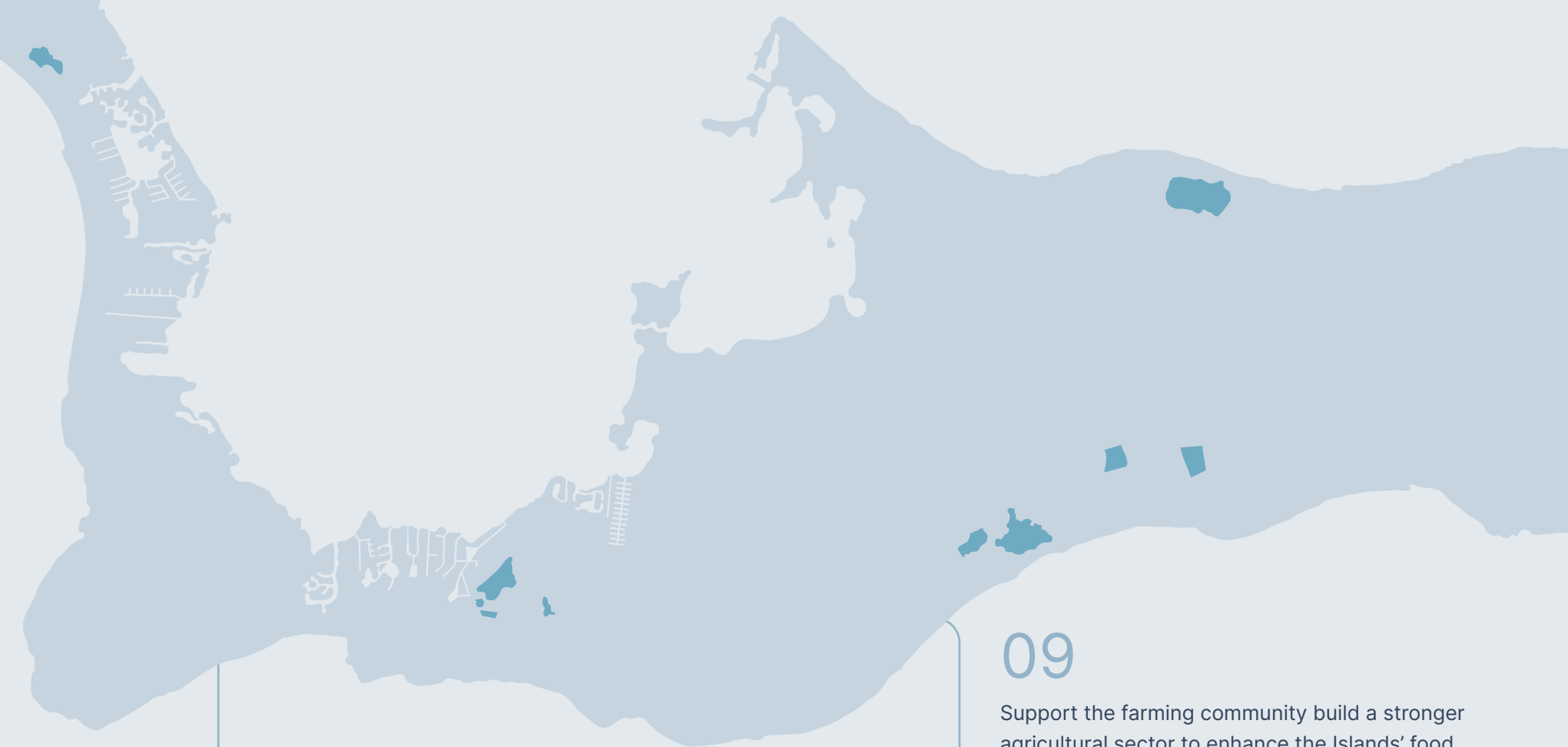
Provide facilities management services for the Government Administration Building, the home for Government's administration and financial services.

11

Develop training programmes and succession plans for the advancement of Caymanians within the Ministry.

12

To ensure staff complement, training and equipment are in accordance with industry standards.





“We will not been daunted. We are on a path of investing in our people, infrastructure and improving our systems and processes to make the lives of Caymanians and residents better.”

Message from the Minister

It is a privilege for me to lead the Ministry of Planning, Agriculture, Housing and Infrastructure in presenting on our performance for 2021. I assumed the ministerial portfolio under the PACT Government in April of this year and with the support of Parliamentary Secretary Isaac Rankine, Chief Officer (Actg.) Leyda Nicholson-Makasare, leadership of the various departments and importantly our staff, we have been able to accomplish a lot during a time beset with many challenges.

We will not been daunted. We are on a path of investing in our people, infrastructure and improving our systems and processes to make the lives of Caymanians and residents better.

This year we invested in our agricultural sector by increasing monthly allocation to commercial farmers under Phase II of the CI-FARM Programme to purchase livestock feed, fertilizers, pesticides and other agricultural products from the Department of Agriculture. In addition, our Ministry provided the largest one-time investment to the farming community under the Tropical Storm Grace Farmers' Assistance Project to provide supplemental income to recover from loss and damage sustained as a result of the storm.

In our effort to improve the quality of local cattle across our Islands, we have also provided grant funding to the Cayman Islands Agricultural Society to import heads of cattle to our Islands. Investing in these areas are important to ensure that our Islands will have adequate and accessible local food supply for years to come.

In the area of housing, I broke ground this year for a new housing development in North Side, with ongoing projects progressing across other districts. Providing efficient, affordable housing for our people is a main priority and I have tasked the Board and management of the National Housing Development Trust to roll out more opportunities for our people in this area in the near future.

Our Government is fully committed to continuing to invest and improve the road and digital infrastructure of our Islands. This year we decided to push forward with the Environmental Impact Assessment for Phase II of the East-West Arterial, one of our major road infrastructure project. We are conscious that sustainable environment is a key face of our Government and Ministry, so we remain sensitive to drainage and built impact of this vital piece of infrastructure.

We have made some headway with plans to implement a submarine cable modernization project for our Islands, which will be key facilitating factor for a modern economy. The Ministry team, in the next few months, will be moving forward to develop a National Digital Strategy that will support the use of cable and demand for services.

To underscore our most important commitment to our people, the Ministry through the Public Works Department continues to invest in the future of young Caymanians through the expansion and successful delivery of Public Works Apprenticeship Programme. We plan to provide the resources needed to give Caymanians as many opportunities to succeed as possible.

I am positive and optimistic about the improvements that that will take place during my term in office. We are investing in our people for a brighter future. I invite everyone in the public and private sectors to participate in this journey as we continue to build agriculture, housing, infrastructure, development sectors and improve our services for the benefit of present and future Caymanians.

Hon. Johany Ebanks

Ministry of Planning, Agriculture,
Housing and Infrastructure



Message from the Chief Officer (Actg.)

I am pleased to provide the 2021 Annual Report for the Ministry of Planning, Agriculture, Housing and Infrastructure for the fiscal period from January 1st, 2021 to December 31st 2021.

The report outlines our efforts to invest in the future of our people by accomplishing the strategic objectives of Government as assigned to the various department and agencies under this Ministry. It also provides accountability for the financial resources afforded to the Ministry for said period.

I wish to acknowledge the work and support of the Honourable Minister Jay Ebanks, and Parliamentary Secretary Isaac Rankine who joined us in April 2021 and have taken up their tasks with great fervour. I also want to thank the Board of Directors for our statutory agencies, Deputy Chief Officers, Chief Financial Officer and his team, Heads of Departments and Agencies and all our employees for their hard work and commitment to get the job done during this unpredictable year.

The COVID-19 pandemic has brought challenges but together we have undertaken various initiatives to mitigate the fallout of the pandemic. We have seen the Department of Planning improving customer service by conducting virtual inspections for resident and commercial properties, through leveraging technology. And the Department of Vehicle and Driver's Licensing has expanded its service options to include online renewals of motor vehicle and driver's licences.

During the year, our Department of Vehicle and Equipment Services started Phase II of its redevelopment project while Facilities Management Department continued upgrade of civic centres across districts. Much work was undertaken by our Department of Agriculture to support our farmers

who faced adversity as a result of the pandemic and Tropical Storm Grace, which affected our Islands in August. This report outlines the financial and non-financial assistance that was provided to them to help strengthen their resilience to boost the Islands' food and nutrition security.

As I reflect on the past year, I am proud of the Ministry team for delivering on our mandates despite the challenges. Our employees have been resilient, creative and innovative. They have demonstrated sound stewardship of public funds, provided efficient services to the public and have generally raised the standards and expectations for what it mean to be a public servant working for the Ministry and Government of the Cayman Islands.

As we look forward to 2022, the Ministry of Planning, Agriculture, Housing and Infrastructure remains committed to building on the achievements we have made, as we continue to address development in a sustainable manner, support the Islands infrastructure needs, strengthen the Islands food and nutrition security, provide efficient affordable housing and invest in young Caymanians to build a better future for our Cayman Islands.

Leyda Nicholson-Makasare

Ministry of Planning, Agriculture,
Housing and Infrastructure

“The COVID-19 pandemic has brought challenges but together we have undertaken various initiatives to mitigate the fallout of the pandemic.”





Department of Agriculture

During the year under review, much work was undertaken by the Department of Agriculture to contribute to Government's broad outcome to expand and strengthen the agricultural sector.

CI-FARM Programme

The Cayman Islands Farmers Assistance and Relief Measures (CI FARM) programme was established to provide economic relief to the local farming community affected by the COVID-19 crisis. Phase 1 of the programme, which was implemented December 2020 to June 2021, was geared toward stimulating interest in local agriculture and providing support to the farming community affected by the restrictions caused by the pandemic.

Under this Ministry's portfolio, there was a review of the programme to assess the resources needed to best support farmers to enhance the Islands' food and nutrition security. One of the major changes made to CI-FARM was to shift the benefits to focus on commercial farmers.

Under Phase 2 of the CI-FARM, which started September 1 and ended November 30, there was an increased monthly allocation to commercial farmers

to purchase livestock feed, fertilizers, pesticides and other agricultural products from the Department. The new administration provided additional funding of close to half million dollars to Phase 2 of the CI-FARM, with a total of **CI\$ 1.5 million** dollars allocated for the project.

Tropical Storm Grace Farmers Assistance Project

The Department worked closely with core Ministry to provide support to the agricultural sector in the aftermath of Tropical Storm Grace which affected the Islands in August this year.

As an immediate response to aid in the quick recovery of the agricultural sector, the Government allotted **\$3 million** dollars in support to provide supplemental income to cover labour costs and purchase agricultural inputs necessary for farmers to recover from the loss and damage they had sustained.

Tropical Storm Grace Rehabilitation/Recovery

Following Tropical Storm Grace in **August 2021**, the Department assisted farmers at some sixty-seven farm locations in resetting and rehabilitating **1,800** hardwood fruit trees including mangoes, avocados, breadfruit and other fruit trees.

Teams from the Department comprising **8 to 13** staff members worked an average of thirty-nine days to provide some **3,700** hours of assistance to farmers at no charge to them.

In addition to direct assistance to commercial farmers, the Department provided advice on resetting and rehabilitating trees to commercial, backyard farmers and homeowners through extension visits and other channels.



Agricultural Sales

Over the past few years, there have been an increase in sales transactions of agricultural inputs and corresponding orders from the Department. This has continued unabated in 2021. The trend is indicative of continued growth in the agricultural sector and productive activity. The year under review marked a significant surge in sale transactions and orders fueled in part by various grant programmes.

In the key categories increases in sales were as follows:

Category	Sales
Agricultural Supplies	83 %
Feed	21 %
Fertilizers	64 %
Pesticides	42 %
Nursery	67 %
Total	27%

Overall the volume of sales handled by the agricultural sales section, increased 27%, growing from some 36,000 transactions to over 45,700.

For the livestock sector, sales of feed and forage all increased in terms of the quantity sold in all categories as shown below, with the exception of swine which declined slightly. These increases further indicate expansion in production in these sub-sectors.

Crop Production

- ▶ Nursery-The Department nursery continued to provide high quality fruit trees and seedlings for sale to the public and farming community. During the year, the nursery produced and sold to the farming community a total of 217,046 plants comprising vegetable seedlings, culinary herbs and fruits compared to 137,182 plants for the same period. The increased demand for plants was further driven by the crop damage suffered as a result of Tropical Storm Grace.
- ▶ Crop Extension-Throughout the year, staff in the Agronomy Unit continued to support the farming sector through the provision of extension visits, technical advice and assistance. A total of 690 visits were made to farmers in 2021.
- ▶ Expansion of Germplasm Production -The Department established a small root germplasm production comprising of mozella yams, yellow yams and so as an adjunct to the sweet potato and cassava germplasm maintained by the Caribbean Agriculture Research and Development Institute. The programme is intended to increase the availability of planting material to local farmers in light of the challenges faced in acquiring planting materials for these crops.



Category of Feed



Plant Regulatory Services

Border Control Inspections –

The Agricultural Health Inspection Services continued its focus on inspections of imported plants and plant products at ports of entry, nurseries and supermarkets. These inspections are designed to safeguard the Cayman Islands from the introduction of pests and diseases. During 2021, staff conducted 3,670 inspections of shipments of plants and plant products, and 1,464 animal related inspections at ports of entry.



Surveillance of Pests of Significant Economic Concern–

In August 2021, a single West Indian fly was detected in a previous hot spot in Cayman Brac. Immediate implementation of the Department's control and eradication procedures resulted in the elimination of the threat. The Department continues to maintain 163 trap sites and 23 bait stations, spread across Grand Cayman and Cayman Brac.



Animal Health and Husbandry

Livestock Development Programme

The artificial insemination programme increased during the year due to increased demand for service, available staff and a good supply of semen. The Department procure two large animal chute and head gates to facilitate better delivery of veterinary medical services on-farm, while providing a greater level of safety for staff and clients.

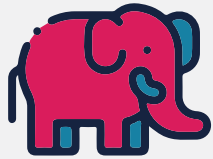
The Department worked with the Ministry team to develop policies and strategies to upgrade the livestock sector. These include plans for increasing the availability of replacement cattle through artificial insemination, embryo transfers, importation of breeding stock and reintroduction of a stud bull service for Cayman Brac.

National Egg Strategy

The Ministry and Department worked together to develop a comprehensive National Egg Strategy, to support and upgrade production facilities and to implement a government backed safety and quality certification programme for all egg farmers.

Abattoir Services

During 2021, the abattoir recorded a 6% decline in the number of animals slaughtered. During the peak Christmas period, the abattoir slaughtered and delivered carcasses for a total of 176 animals or 29% of the total slaughtered for the year.



488

animal welfare
investigations and
inspections

Animal Regulatory

The Department had annual refresher training of the five veterinary clinics, focusing on various regulatory areas related to pet travel and necessary documentation required.

It also completed updates to import conditions for several categories of animals as part of an ongoing commitment to protect animal, human and environmental health in the Cayman Islands. Similarly, revisions to existing standards and creation of new standards of care for multiple animal species and animal establishments were completed. These standards are vital to ensuring adequate health, husbandry and welfare for all animals in the Cayman Islands, and also to facilitate the Department's auditing of said establishments.

Animal Welfare and Control

In 2021, the Department's Animal Welfare and Control Unit surpassed targets, with some 488 animal welfare investigations and inspections of licensed businesses involved in the keeping and care of animals.

Animal welfare personnel assisted the Royal Cayman Islands Police Service (RCIPS) with numerous investigations resulting in the submission of several dangerous dog cases to the Office of Director of Public Prosecutions. Additionally, in conjunction with RCIPS' Community Policing Unit, Animal Welfare Officers undertook ten community outreach activities, educating the public on responsible dog ownership.

Policy Support

Team members in the Department worked closely with core Ministry to develop policies and strategies to support farmers, facilitate expansion of the sector and increase domestic agricultural production. These include the National Egg Strategy, Stud Bull Policy and the Cayman Islands Food and Nutrition Security Policy, which aims to ensure the availability and accessibility of adequate, affordable and nutritious food for all people at all times in the Cayman Islands.

The teams are working together to support the revision of the Animals and Plant Protection Laws and the preparation of the Pesticide Control and the Agricultural Bills.





Department of Planning

Remote Virtual Inspection Programme

The Department has laid a solid foundation in its online planning systems which has enabled the effective continuation of services during the pandemic. To further deliver timely service and enhanced customer experience, the Planning Department began conducting virtual inspections in May, 2021.

The virtual inspections, which require an application (app) to be downloaded to a mobile phone, allow the inspector to see an installation, assess and determine whether it complies with various code provisions.

This use of mobile technology has reduced the number of inspector visit to job sites and time spent in transit, resulting in more effective scheduling and the performance of an increased number of inspections.

Third-Party Review Programme

One of our main responsibilities is the plan review and approval of all construction projects across the Islands. Non-governmental persons or entities are authorised to perform third-party plan reviews and certify that such work complies with the Cayman Islands Building Codes under certain conditions.

The third-party plan review programme is voluntary. It provides the option to allow large and/or complex projects to be submitted to a third-party plan review agency as an alternative to the department's plan review process. We anticipate that this option will reduce permitting turnabout time, allow the more effective utilization of the Department's resources and ultimately improve customer satisfaction.

In 2021, there 117 different permits with third-party reviews.

Special Inspection Programme

Several construction areas require mandatory special inspections that are regulated by Section 1704 of the Cayman Islands Building Code, as amended. Special inspection is the review, observation and monitoring of materials, alternate materials and methods, workmanship critical to ensure life, safety and integrity of the building structure and systems.

Additionally, the programme is set out to review the work of contractors and their employees to ensure that the approved plans, specifications and systems are constructed following relevant codes and standards.



Plan Cayman – Development Plan Review

The review of the National Development Plan – PlanCayman – continued during 2021 through cooperation with the Ministry of Sustainability and Climate Resiliency to ensure that the plan review reflects the policy goals of the Government. Discussions are ongoing to determine the most appropriate method for undertaking the plan review. Meanwhile, research and draft material have been prepared within the Department of Planning for the Seven Mile Beach area plan, the first area plan for public consultation in 2022.

Building Control

The Building Control Section experienced several challenges during 2021 due to the pandemic; however, there were great rewards through the challenges. The team was able to keep plan review and inspections a record level due to remote working capabilities, which was implemented and proved successful.

The section tested its onboarding programme, which greatly assisted new hires and promoted critical understanding of the Department’s culture, building codes and regulations and planning legislations.

Staff members received International Code Council certifications and competed and assumed senior roles. The Virtual Inspection programme was launched, and the section embarked on its change management processes to improve the customer journey and experience.

The Building Control section provided essential support in the aftermath of Tropical Storm Grace by conducting damage assessments to structures to ensure life safety and support the local utility companies in restoring service to customers.

Projects Approved

793



As development continues to grow, there have been marked increases in all of our sectors of the Department of Planning. Projects approved provides a snapshot of development in terms of sector and value.



Certificates of Occupancy



Certificates of Occupancy are granted when a structure is deemed suitable for human occupation and allows that structure to be connected to the power company grid.

69 Commercial
\$22,934,242

7 Hotel/Tourism
\$1,675,000

6 Industrial
\$4,543,000

1 Institutional
\$280,000

366 Residential
\$225,729,910

449 **GRAND TOTAL**
\$255,162,152

Training for Customers

The Department of Planning provides training for customers on various building code related matters. The Department's website links training materials for the International Code Council, AECDaily, International Association of Electrical Inspectors and various elevator industry documentation.

Succession Planning

A key priority for the Department is building capacity for key leadership and technical roles. This is currently being achieved by clearly identifying career paths, providing opportunities, and implementing a robust succession plan to position qualified and experienced staff to compete for securing key positions within as vacancies arise over the next 2-7 years.

Over the last year, the Department's succession planning process has yielded several advancements. Staff members below competed via open recruitment and were successful in securing the following posts:

- Chinoy Logan - Plans Examiner II to Plans Examiner, with commercial focus;
- Tracey Lopez - Plans Examiner to Combination Inspector;
- Shondel Bodden-Plans Examination Supervisor to Senior Electrical Inspector; and
- Richard Mileham - Planning Assistant I to Planning Officer, Policy and Development.

The Department also afforded Jasmin Myles, from the Facilities Management Department a training and development opportunity in the area of human resource management for a two-month period.

Shondel Bodden was awarded the Chief Officer Choice Certificate of the Month for May 2021.

Giving Back to the Community

For the third year, the Department of Planning continued its support of Mimi's Happy Cart.

Mimi's Happy Cart, is filled with gifts for children who are awaiting treatment at Health Services Authority. The simple little gifts, bring joy to children and families at a very difficult time.

The project was launched by Mechon and Tommy Ebanks, parents of cancer survivor Skylar May Ebanks. Their daughter, better known as Mimi, is now in her 7 year remission from cancer and the family has channeled their support to other children.

After raising funds from its bake sale, the Department was able to top up the Cart with over 50 gifts, which were delivered to the children in time for Christmas.





Facilities Management Department

In the year under review, the Facilities Management Department continued to ensure that the Government Administration Building is safe for occupants during the pandemic by maintaining high air quality and a clean environment for all. The Department has also taken on responsibility for personal protective equipment and lateral flow test storage and distribution for the entire Cayman Islands Government.

A major achievement for Facilities Management has been the procurement of a new digital platform that will increase the efficiency of operations and safety of occupants at the administration building. The elevator upgrades which have been completed and the car park access upgrades, still in progress are both tied to this digital platform. Other features of the platform include new security cameras and digital signing-in for visitors and contractors.

During 2021, the team continued major reconfigurations and improved systems to ensure

operations carry on in the event of a disaster or an emergency situation. The Department is in the process of exploring options for creating a critical load panel that will be powered if the main generator for the administration building fails to operate when required. An alternative cooling solution for critical areas is also being investigated.

In our effort to improve the lives of visitors to the administration building, we purchased a six-seater electric shuttle that will be available to transport persons who park at the outer parking lot. The Department has also fully converted the auxiliary park lot with LED lighting.

The Facilities Management Department is always seeking ways to take care of the health, safety and well-being at all occupants at the administration building. In addition to upgrading the bathroom fixtures, the team has installed outdoor benches with tables for employees to take breaks, have lunch or meetings outdoors.

Civic Centres across Districts

During the year, the Department completed procurement for electric car chargers for the East End and North Side Civic Centres, Environmental Centre and George Town, by the court house. All civic centres were also upgraded with fire alarms. The Department continued to assist Health Services Authority with the usage of some of civic centres as COVID-19 testing sites.

Elliot Conolly Civic Centre (Gun Bay)

Minor repairs were conducted at the Gun Boat Civic Centre including generator repairs, installation of the touch-free paper towel dispensers and general maintenance. New tables and chairs were purchased for the building and procurement completed to replace the cabinet and kitchen countertop, which will complement the newly replaced appliances.

The playing court area is near completion with LED lights installed, basketball hoops procured and resurfacing of the court in its final changes.

William Allen McLaughlin Civic Centre (East End)

Major renovations took place at the East End Civic Centre over the course of 2021. New vinyl flooring was installed in the main hall adding a beautiful appearance that is waterproof and easy to maintain. Two package units of the air-conditioning system was replaced – the ductwork and control system that remotely monitors temperature and humidity levels.

Bathroom and changing rooms are in the process of receiving a complete overall with the installation of new tiles, countertops and doors.

The Facilities Management team also constructed a wheelchair accessible stage to facilitate individuals with disabilities.

Cradock Ebanks Civic Centre (North Side)

Similar works were carried out at the North Side Civic Centre with the installation of new flooring and the construction of wheelchair accessible stage.

At this location, the bathrooms were retiled and touch-free paper towel dispensers installed. The Department initiated the kitchen upgrade to light commercial and will move forward with this project in the new year.

Ebenetus Hall (Breakers Civic Centre)

The Breakers Civic Centre, which is the smallest of all the centres, is used as an emergency shelter. During the period under review, the team completed works to the exterior of the building to allow easier access to users. In light of the fact that the building is utilised as a shelter, the Department is exploring options for adding a small kitchen to the facility.

James Manoaah Bodden Civic Centre (Bodden Town)

General repairs were carried out at the Bodden Town Civic Centre. In the coming year, the Department intends to explore option for solar at this location.





South Sound Community Centre

The South Sound Civic Centre is currently being used as a testing site for COVID-19. As a result, there is a pause on repairs planned for the floors, ceiling, roof as well as upgrades to the kitchen and bathrooms.

George Town Constitution Hall

General upgrades took place at Constitution Hall. However, due to its high demand and usage the Department did not carry out major works at the facility. The plan for 2022 is to undertake major renovation to the building to include new flooring, ceiling and bathroom upgrades. An assessment is currently being undertaken on the air conditioning system at the location.





Public Works Department

Capital Development and Planning Team

The consultancy team completed 40 designs and the project management team completed 10 projects during 2021, eight of which are highlighted below:

- ▶ Design of Seafarers' Park - The concept and design for the community park and greenspace in George Town is inspired by the Island's seafaring heritage.
- ▶ Coe Wood Beach Dock - The design and project were completed in 2021. The 90 feet dock is constructed of steel piles, concrete framing and wood decking with a fisherman's shaded fish cleaning station.
- ▶ West End and Creek Primary Schools turf -The artificial football turf at both institutions were completed in 2021.
- ▶ Phase II, Heroes Square – Facelift works, which included repaving, surface sealing, water fountain upgrade, landscaping and new benches, sidewalk trees and street lighting were completed in 2021. This project was in collaboration with the George Town Revitalisation Initiative.
- ▶ Design of Health Services Authority South Wing Office Building – This is currently in the design and planning phase. The proposed office accommodations is a 47,000 square feet, 4 story building. The project aims to provide adequate accommodations to facilitate clinical and administrative expansion, promote synergistic workspaces and generally facilitate the strategic modernization of the Health Services Authority.

- ▶ Adult Mental Health Occupational Facility – Renovation and upgrades.
- ▶ Customs and Border Control's Cargo Scanning Facility – The new facility, at the Portland Road location, will allow bolster the surveillance and detective capabilities of the agency. The project's civil and electrical infrastructure works are the collaborative efforts of PWD's consultant unit as well as the minor works section.

Hurricane Preparedness Exercise

In May 2021, the Public Works Department, with support from the National Roads Authority completed the 34th consecutive joint hurricane preparedness exercise. Some 170 staff fanned out around Grand Cayman to inspect 97 Government buildings for hurricane preparedness ahead of the start of the Hurricane Season on 1 June. All 15 purpose-built hurricane shelters were found to be available for shelter if needed.

Teams testing for overall hurricane readiness, shuttered up key government buildings and shelters, checked and started standby generators and verified that cistern water levels were at an acceptable level and state. Once the facilities were shuttered, inspectors also carried out detailed inspections to certify that the buildings are adequately secured.

The first Cayman Islands Government official shuttering exercise was held in 1988.

Public Works Apprenticeship Programme

The Ministry, through the Public Works Department, Department continues to invest in the future of young Caymanian men and women through the successful delivery of Apprenticeship Training Programme.

This year, fifty young Caymanians, enrolled in the programme to undertake training in carpentry, masonry, plumbing, electrical installation, air conditioning and refrigeration, welding as well as building and construction management.

The Department's Construction Trades Training Centre gained international accreditation and assured status through City and Guilds of London Institute in 2021 to offer construction trades programmes at Level 1 and 2 in plumbing, air conditioning and refrigeration, carpentry, masonry, welding, electrical installation as well as building and construction at Level 3. Having development and received accreditation for thirteen new programmes at Level 1 to 3, students will now receive international recognition from City and Guilds, London.

The programmes are delivered through blended learning including classroom instruction, mentoring, workshop modelling and projects through several entities such as the Ministry of Education, Department of Labour and Customs and Border Control.

The Construction Trades Training Centre has also partnered with several private sector entities including Arch and Godfrey, McAlpine, Androgroup Limited, Dart and Cayman Structural Group to allow the trainees to gain job experience so as to improve their technical skills and competencies.



Key Projects for 2022

Phase II, DVES Redevelopment Project – Construction of east and west garages is eighty percent complete. The project, which is 34,000 square-feet, will consist of eighteen garage bays for servicing Cayman Islands Government vehicles and equipment.

Public Safety Communication Tower – This will enable government to broadcast announcements to the public on local radio frequencies or through text message alerts.

Bodden Town Church of God Multipurpose Hall – The building will function as a hurricane shelter with a capacity of 441 people. The project is managed by PWD's project management section.

Residential Mental Health Facility – This is being created for long term residential care. The complex will be on 15 acres of land in the Eastern District and boast several cottages as well as a central building for administration, dining and activities.

Courts Project – Phase 1A will be temporary courts and Phase 1B, Court of Appeal.

New JGHS Campus – Sectors 2, 3, 4 of the new John Gray High School are scheduled to be handed over in 2022.

Recreation, Parks and Cemeteries Section

The Recreation, Parks and Cemeteries Section maintain some 120 facilities comprising parks, launching ramps, jetties, beaches access, the Central Business District and public open spaces. Some noteworthy accomplishments of the Section in 2021 include:

- ▶ Management of sargassum influx;
- ▶ Maintenance of new and existing community and redeveloped facilities handed over from private to public sector;
- ▶ Private and public sector partnerships with entities such as Rotary, Lions and Optimist Clubs;
- ▶ Post disaster recovery after Tropical Storm Grace; and
- ▶ Uninterrupted public space maintenance with diminished staffing levels during pandemic; and
- ▶ Management of National Community Enhancement (NiCE) project.

Training and Development

As the Public Works Department continues its focus on training as it builds capacity to meet its mandate. A number of staff members welcomed opportunities for secondment and on the job training. James Ebanks, Davanni James, Astley White and Adrian Jackson were all seconded to the Facilities Management Department. Several team members undertook various learning opportunities in areas including:

- ▶ Air Conditioning
- ▶ Plumbing, Level 1 & 2
- ▶ Leadership and Management, ILM Level 3
- ▶ OSHA certification
- ▶ Project Management
- ▶ Engineering Technology; and
- ▶ Microsoft Excel

During the period, Jerome Dyke was promoted to Electrical Supervisor after a successful succession planning process, and Dennis Harris to Senior Manager, Project Management, following a robust and fair recruitment exercise.



Remembering our Team Members



Peter Ranger

Chief Project Officer

Peter Ranger, a civil engineer, who led that Projects Office that oversees all major Government capital projects passed away unexpectedly early May 2021.

After joining the Public works Department in 2016, he took a lead role on a number of projects expected to facilitate significant improvement in the delivery of public services in the Cayman Islands. These included the new John Gray High School campus, the renovated Owen Roberts International Airport Terminal, the COVID-19 Emergency Field Hospital at Family Life Centre, and the Court redevelopment project.



Levi Allen

Senior Manager, Organisation Development & Operational Support (Actg.)

Mr. Allen, who began working at the Public Works Department in 2008, was often recognised for his gift in training others to earn a livelihood and for harnessing the talent of his colleagues to act as trainers and mentors.

In 2018, he was named as the Cayman Islands Government Employee of the Year for his work managing Public Work Department's Construction Trades Apprenticeship Programme; establishing the Department's Group Life and Accident Insurance Policy; and managing the National Community Enhancement (NiCE) Programme.

Mr. Allen passed away in August 2021. He is remembered for the indelible mark he made on training and development in the Cayman Islands.



Avel McFarlane

Carpenter II

Mr. McFarlane passed away in November 2021. He served for 33 years at the Public Works Department in various roles. At the time of his passing, he was employed as a carpenter and provided services to the facilities section, focusing on maintenance and repairs for government buildings and facilities.



Department of Vehicle and Drivers' Licensing

During the year under review, the Department of Vehicle and Drivers' Licensing (DVDL) has been focused on a change management agenda to improve service and adapt to the growing needs of their customers.

Improved Online Options

In June this year, DVDL launched a new and improved website, offering customers an easier way to access information and services online. The redesign of the website is another step in its efforts to make DVDL more innovative, efficient and available to the people it serves.

The Department has also increased the options available to customers to complete transactions without visiting its office locations. In addition to

renewing vehicle licences, customers can also renew drivers' licences online with just their driver's licence number, date of first driver's licence, and a valid email address. There is no longer a requirement to have an Electronic Service Identifier (ESID) number to register for renewals, therefore making the process less complicated.

Customers can also book appointments for written and driving tests through DVDL's customer support centre from the comfort of their homes. And to further reduce foot traffic at the offices, the Department has been encouraging customers to make use of the thirteen approved private garages to conduct motor vehicle inspections.

Reduction of Fees for Seniors

During the year, Cabinet approved the Traffic (Amendment) Regulations, 2021 which reduced fees for many motor vehicle and driver's licence services for senior citizens. The fee reductions become effective August 2021.

Fees for motor vehicle registrations, vehicle licence renewals, driver's licence applications and driver's licence renewals have been reduced by 50 percent, while fees related to motor vehicle registration plates (or licence plates) have been reduced by 33 percent. The fee discounts are consistent across Grand Cayman, Cayman Brac and Little Cayman for any vehicles owned by persons over the age of 65.

Improvements in Space Capacity

For the 2022/2023 year, DVDL in collaboration with the Public Works Department will complete the fit out of its new licensing office, located at the Jacques Scott Plaza in West Bay.

The new location, which is expected to be ready in the second quarter of 2022 will include some 1,300 square feet of space, public restroom facilities, handicap ramp and increased seating capacity for customers. In addition to the improvements in space capacity, the number of licensing officers at that location will be increased from two to four people.

There will also be improvements at the Crewe Road location with the expansion of the lobby area to increase the customer service windows from six to

twelve. DVDL with the support of PWD is expected to deliver the enhancements at this office in the third quarter of 2022.

Upcoming Legislative Reforms

These are a number of legislative reforms planned for 2022, including:

- ▶ Amendments to the Traffic Act and Traffic Regulations - to give effect to the designation of Cayman Islands for driving exchange with the United Kingdom and its Crown Dependencies;
- ▶ Amendment to the Traffic Act and the Traffic (International Circulation) Regulations - for compatibility with the Geneva Convention on Road Traffic/UK legislation to allow for the international exchange of driver's licences to countries that are signatories to the Convention.
- ▶ Amendment to the Traffic Regulations - to give effect to section 6 (4A) of the Traffic Act for the exchange of information with the insurance industry to enable update of client's information in real time online transactions;
- ▶ Amendment to Traffic Regulations - to introduce electronic drivers licences and electronic vehicle registrations for online vehicle registrations, including companies and car dealerships; and
- ▶ Amendment to the Traffic Control Regulations (Road Code) to facilitate recommendations to the Traffic Management Panel as it relates to roundabouts, new traffic signs, road markings and traffic lights.





Department of Vehicle and Equipment Services

The Department of Vehicle and Equipment Services continued to forge a path forward despite the challenges of the pandemic. While there were some delays during the year under review, the Department with the support of the Ministry progressed with Phase II of its redevelopment project which involves the construction of a new 23,000 square foot workshop facility.

This new facility will replace the old 44 year-old workshop that initially served as the Central Funding Scheme. It will consist of seven modern light duty repair bays, seven truck bays, four heavy equipment bays and an upgraded two bay tire repair facility including storage.

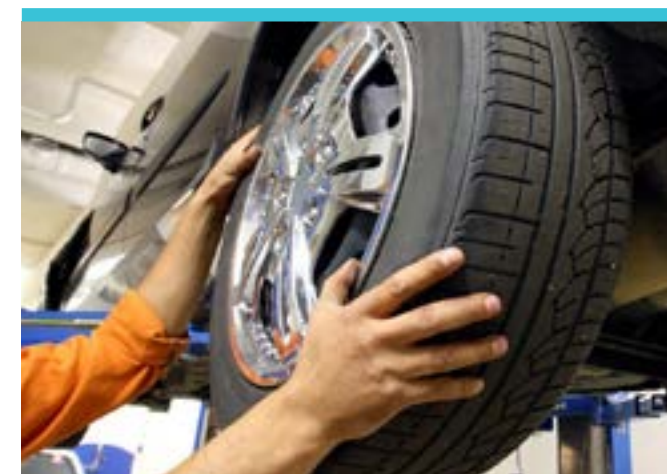
It is estimated that the facility will be completed by May 2022, ensuring that the Department of Vehicle and Equipment Services is equipped with modern

In light of the Cayman Islands Government's commitment to the National Energy Policy and the drive to reduce dependency on fossil fuels, a section of the new garage will be designated to our work with electric vehicle technology, including technician training, maintenance and repair of electric vehicles.



working space for personnel and tools to adequately take advantage of emerging technologies and innovation in the vehicle sector. In light of the Cayman Islands Government's commitment to the National Energy Policy and the drive to reduce dependency on fossil fuels, a section of the new garage will be designated to our work with electric vehicle technology, including technician training, maintenance and repair of electric vehicles.

It must be noted that over the past few months, ten new vehicles deploying hybrid technology have been introduced into the Department's fleet. Four electric vehicles are due to arrive in the first quarter of 2022, and an additional ten in the latter part of said year.



It will consist of seven modern light duty repair bays, seven truck bays, four heavy equipment bays and an upgraded two bay tire repair facility including storage.

As it relates to the development and training of our workforce, it is anticipated that the completion of the new space will facilitate the Department's expansion of its training programme thereby providing opportunities for more young Caymanians to get hands-on experience in the automotive field.

The management team at the Department was impressed with Brandon Elliot and Rashaun Conolly, who participated in our first mechanic internship programme. Although the programme officially ended in September 2021, the timeframe was extended to the end of the year so as to benefit from their contributions. Both young Caymanians were able to compete for a vacant mechanic position at the Department, with one successfully placed in the permanent employment.



Ministerial Projects

George Town Revitalisation Initiative

As part of the George Town Revitalization Initiative, a number of ongoing projects took place during the year in review. These included:

- **Heroes Square upgrade** - Phase 2 of the upgrades started in August 2021. The works included paving of pedestrian crossing, installation of urban street lamps and new flag poles.
 - **Scranton Park** – Work has commenced with the cleaning of the site, securing of the pond area and front gate and perimeter fencing.
 - **Cardinal/Main Street Upgrade** – In the coming year, the team will proceed with Phase I of the works to include repaving of roads, installation of urban street lamps, mature trees for shading, redesign of integrated pedestrian crossing and parks close to the Post Office at Cardinal Avenue.
- The George Town Initiative Manager is also focused on preparation of the road infrastructure masterplan for the town, which is important to the community.

National Community Enhancement Community (NiCE) Project

The winter National Community Enhancement project, which is managed by the Public Works Department, took place from December 6 to 23.

Over 600 hundred Caymanians and spouses of Caymanians participated in the short term employment project and worked in districts to clear beach accesses, clean beaches and cemeteries, improve road markings, support solid waste management, and helped the elderly in their yards. The workers provided support to several

Government departments and public authorities including Facilities Management Department, Agricultural Society, Mosquito Research and Control Unit, National Roads Authority, Public Works Department and the Department of Environmental Health.

Due to COVID-19 restrictions, participants in the NiCE project were required to undergo rapid lateral flow tests throughout their involvement in the programme.



Ministry Administration

The Ministry's administration team is the engine that supports many of the activities and outcome results outlined in this annual report.

A significant portion of our work is concentrated in talent management, financial reporting, administration and management, legislative planning, research, policy development, strategic planning, governance, and ministerial servicing. We support sound policies, clear legislation, informed decision making, and the prudent management of the resources entrusted to our care.



Leyda Nicholson-Makasare
Chief Officer (Actg.)

Leyda Nicholson-Makasare has been with the service for 23 years, and holds a Bachelor of Science in Business Administration.



Tristan Hydes
Deputy Chief Officer

Tristan Hydes has been with the service for 24 years, and holds a Bachelor's in Architecture.



Tamara Ebanks
Deputy Chief Officer

Tamara Ebanks holds a Master of Science in Human Resource Management and Social Work, and has been with the service for 18 years.

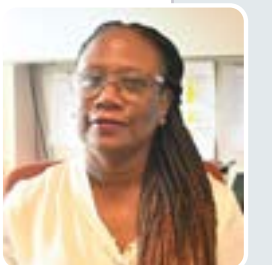
Carrol Cooper
Chief Financial Officer

Carrol Cooper is a certified accountant, with a Master's in Business Administration and has been with the service for 13 years.



Gretel Rawcliffe
Chief Human Resource Officer (Actg.)

Gretel Rawcliffe holds Masters Degrees in Change Management and also in Human Resources Management. She has over 10 years' service in Government.





Human Resources

In keeping with the Deputy Governor's 5-Year Strategic Plan for a world class civil service, the Ministry's Human Resources Section employs strategies that attracts, train, develops and retain a workforce that is diverse and highly productive thus providing for business continuity through succession planning talent management and employee engagement.

Despite the continued global pandemic which has affected all facets of our lives, the Human Resources Section adapted to the needs of its employees by providing timely and relevant information, resources and support.

During the course of the year, the Human Resources Section was able to accomplish the following objectives:



Training and Development

The Ministry continued its focus on fostering an environment where training and development is necessary to ensure sustained growth within the departments which fall within its remit.

The Department championed this effort by encouraging and providing financial support and information employees to pursue training and learning opportunities. Employees have also been encouraged to research professional development opportunities that will enhance their current job role and submit their interest to the Department. Some employees have taken advantage of this and have completed courses of their choice, that have proven to be beneficial to their continued development and personal growth.

Staff and COVID-Policy

In light of the COVID-19 pandemic, the human resources team had to find new ways to engage employees so they could adjust to new norms and regulations.

Remote and flexible working options were introduced, where possible.

Mandatory twice-weekly COVID-10 test was introduced for all in-office employees and test kits provided free of charge. The department has worked to ensure a rapid response to employees who tested positive by implementing the Civil Service COVID-19 policy. The team members have been very receptive of the testing requirements and cooperation has been one hundred percent.





Internship Programme

During the summer, the Ministry provided two students with the opportunity to gain work experience by putting classroom knowledge to practice while learning new skills.

One of the interns was placed in the Human Resources Department and participated in and performed a wide range of human resource functions, including sitting in on an interview panel. The other intern shadowed our policy advisors and gained real world experience in policy formulation and development. In addition, he was involved in George Town Revitalisation Initiative, one of the Ministry's major project.

Team Building Exercise

In November 2021, the team spent an afternoon at Seven Mile Beach engaged in a team building exercise facilitated by a coach from the Employee Assistance Programme. It was a learning experience and also a fun afternoon by which employees were able to unwind and discuss issues that were affecting their work life balance.

Staff Survey

A confidential civil service engagement survey was conducted to gather the views of every civil servant on the job, department, civil service as an employer, and a range of other work-related matters. The aim of the survey is to help senior leaders understand how staff feel about all aspects of their employment – including management, learning and development, pay and benefits, and how they are treated at work.

There was a one hundred percent response rate from core Ministry.

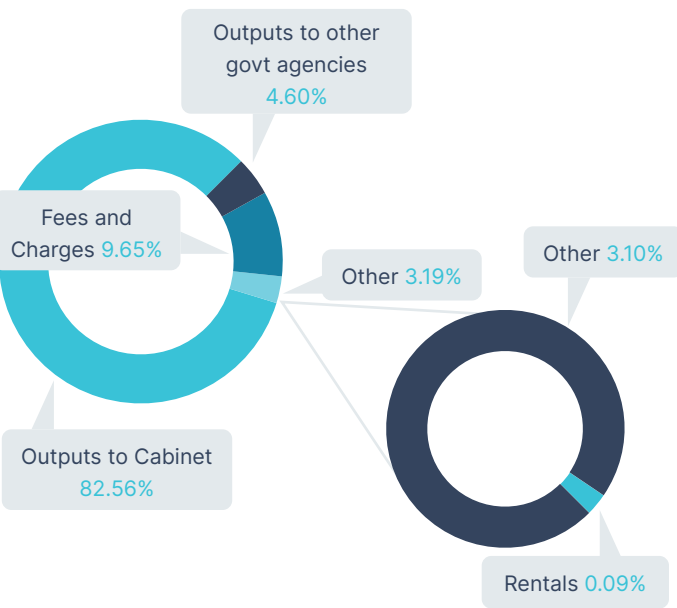
Holiday Festivities

A luncheon was hosted for core Ministry staff to celebrate the festive season. The event was made extra special as every employee received a special gift. The afternoon of food, fun and fellowship was an enjoyable way to close the year.

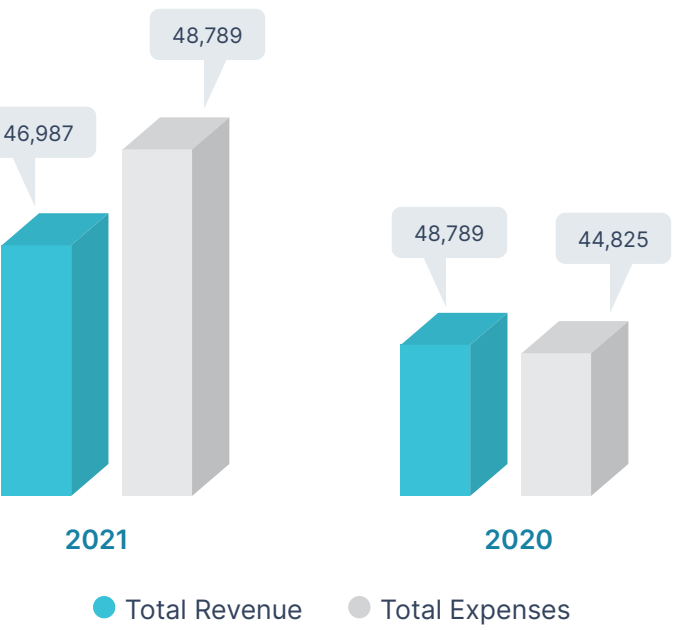


Management Discussion and Analysis of Financial Results

Sources of Revenue



P&L Analysis 2021 VS 2020



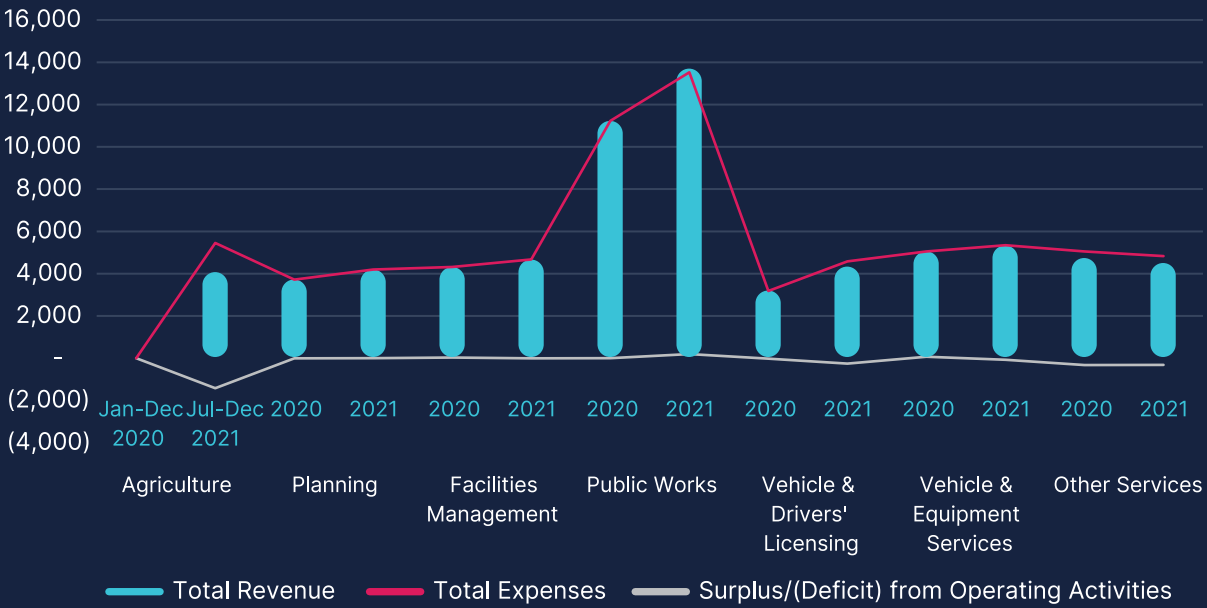
Operations for the fiscal year resulted in a deficit of approximately \$1.8 million. Operating revenues were \$4.5 million above budget, while the Ministry recorded an overage in expenditures of \$6.3 million.

Our 2021 revenue of \$47 million for the sale of goods and services showed an improvement of 2 million (5%) over the previous fiscal year, and \$4.5 million more than the original budget. Outputs to Cabinet accounted for \$2.8 million of the budget overage, due to additional monies needed to cover expenditure related to the NiCE Programme, clean-up stemming from Tropical Storm Grace, and agricultural supplies. A Supplementary appropriation of \$2.7 million was subsequently received to cover this overage.

General Sales were \$1.3 million more than the budget anticipated, and \$1.4 million more than the previous period. The Ministry also saw an increase in revenue earned from fees and charges (\$0.6 million).

Total expenses for the year amounted to \$48.8 million. This was \$6.3 million above the original budget of \$42.5 million for 2021.

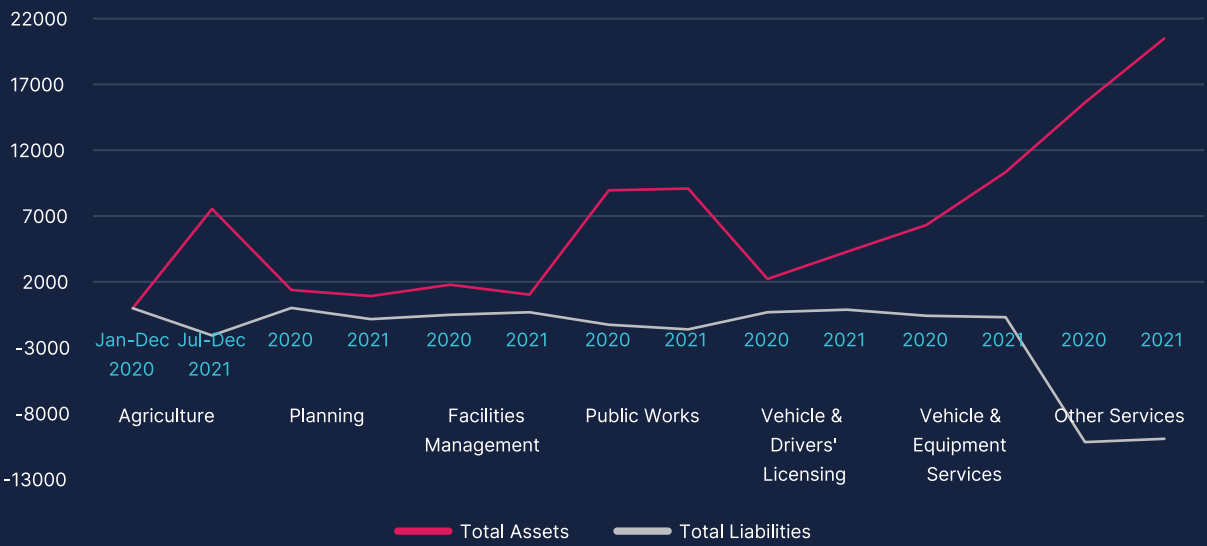
Personnel costs (which account for 60% of our total expenditures) were largely in line with budgeted expectations, while Supplies and consumables exceeded the budget by \$5.7 million.



The variance in Supplies and Consumables is largely due to increased demand for agricultural supplies, coupled with supply chain inflation due to the ongoing effects of the COVID-19 pandemic.

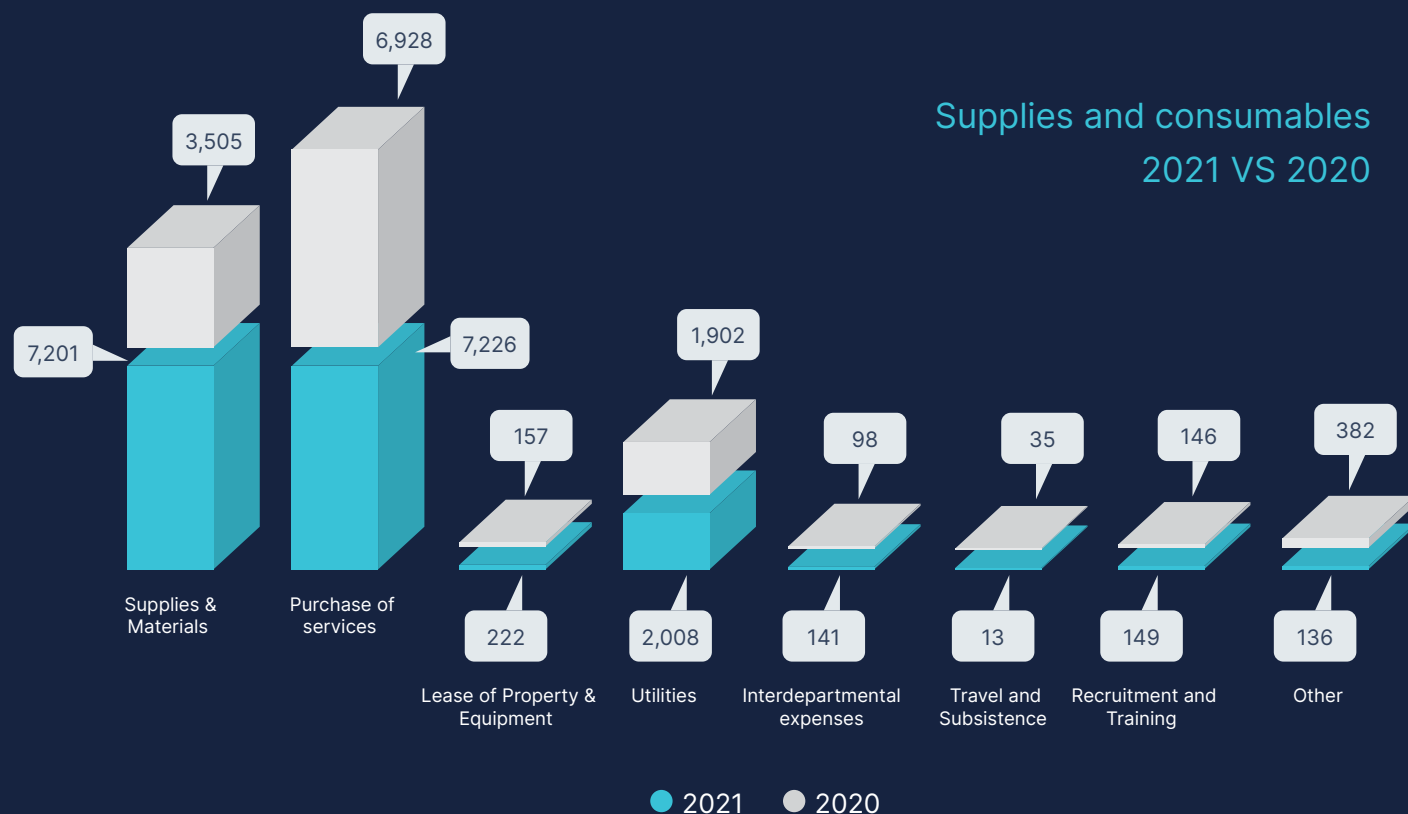
The net carrying value of the Ministry's property plant and equipment increased by \$1.9 million since the close of the previous financial year. The Ministry's portfolio was reorganized following the 2021 General Elections. Consequently, three

departments were transferred out, resulting in a \$9 million decrease to property plant and equipment, while one department was transferred in, resulting in a \$10.8 million increase in the value of the Ministry's fixed assets.



Segment Reporting





Properties (buildings and structures) were revalued as at 1 January 2021 by in-house professionals. This exercise is consistent with IPSAS as the Ministry's assets are carried at fair value. The previous revaluation was conducted in June 2016.

The 2021 fiscal year ended with cash and deposit balances of \$11.4 million. This was \$9 million lower than the budget anticipated, but \$0.8 million more than the \$10.6 million closing position of the prior fiscal year. The budget variance is primarily attributed to outstanding receipts from Cabinet at the end of the fiscal year, which were subsequently received in 2022.

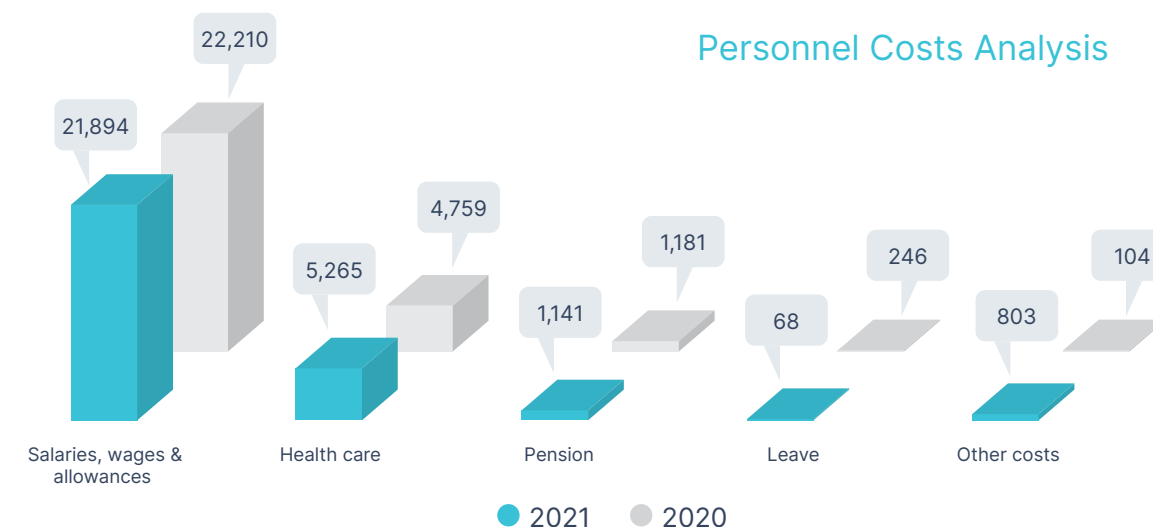
Other receivables were \$7.4 million over budget, largely due to the delayed receipt of an Equity Injection from Cabinet in respect to the acquisition of fixed assets. Approximately 99% of the closing other receivables (\$8.1 million) were in the 1-30 days age category.

Change in the Ministry's composition resulted in Inventories being 41% over budget (due to the transfer in of the Department of Agriculture), and Prepayments being 83% under budget (due to the transfer out of the Computer Services Department and E-Government Department).

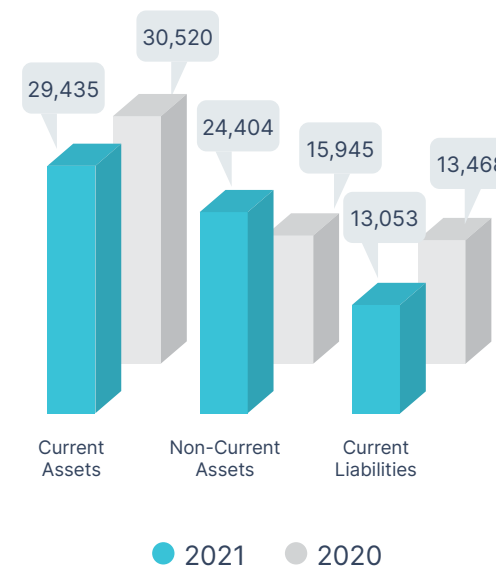
Closing liabilities were 12% above budgeted levels and 3% higher than the closing position of 2020.

The fiscal year closed with approximately \$0.7 million in Trade Payables, while Accrued Expenses closed at \$3.2 million.

Accrued expenses showed the most significant increase in liability (\$910 thousand) relative to the closing position of the prior year. This is due to activities late in the fiscal year, the Ministry's utilization of the normal 30-day credit term afforded by vendors, and an understatement in the budgeted expectation for overall liabilities.



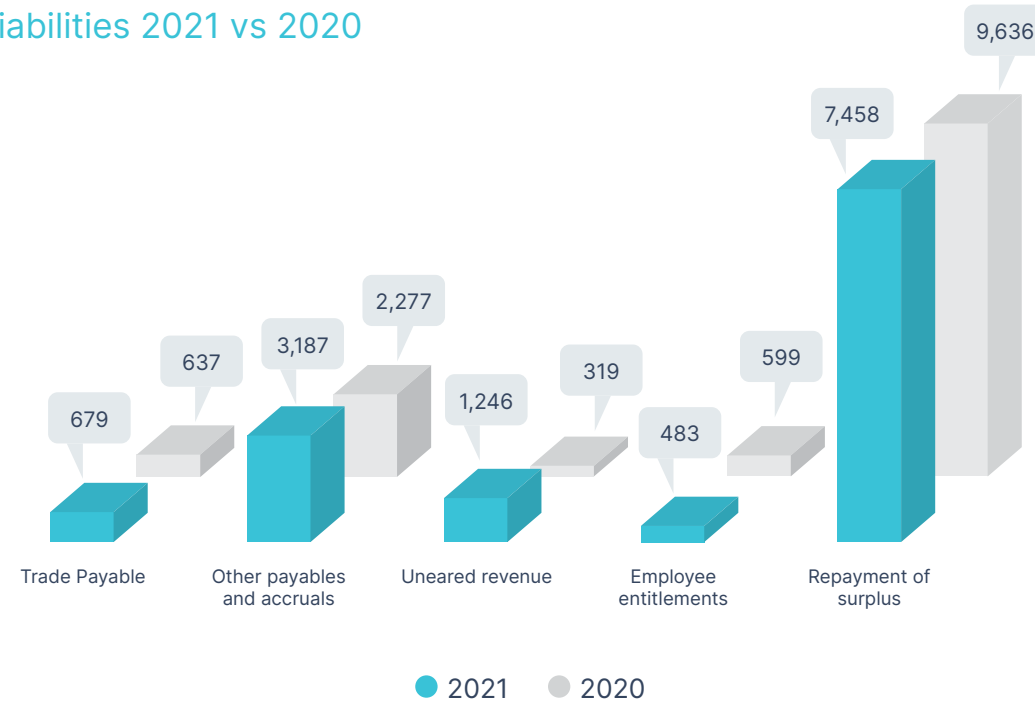
Balance Sheet Analysis



In accordance with the Public Management & Finance Act, the Ministry is allowed to retain a portion of its net operating surplus as determined by the Minister of Finance. A surplus payable of \$9.6 million was recorded as at 31 December 2021, as the Minister of Finance has not yet confirmed whether the Ministry will be able to retain the surplus achieved during the prior fiscal years.



Current Liabilities 2021 vs 2020



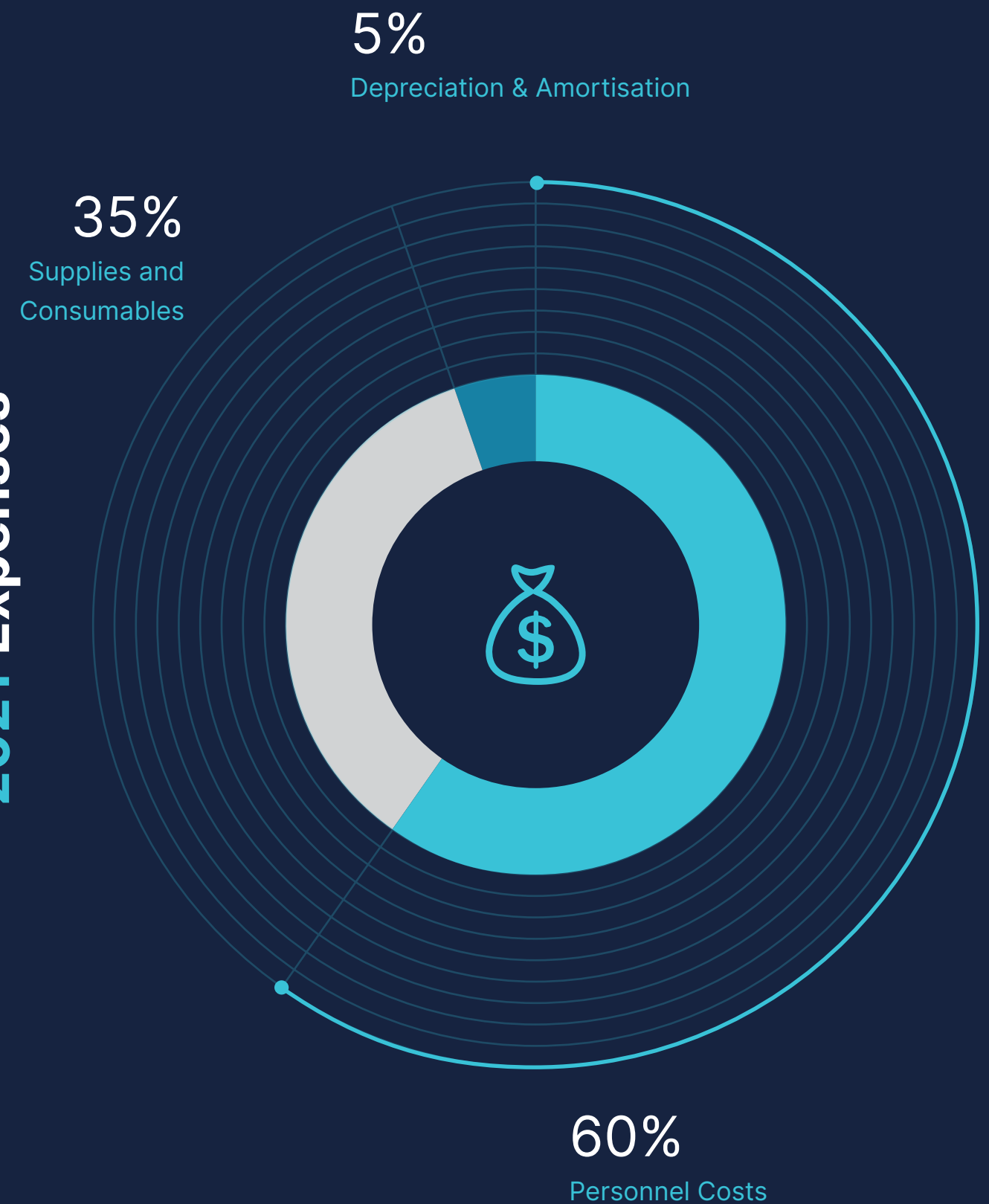
The Ministry accrues a significant portion of its annual revenue from the Cabinet, and is not allowed to budget for a surplus from the delivery of those services.

The Ministry recorded closing net assets of \$40.8 million at the end of 2021. This was in line with the original budget, and 14% above the prior year's closing position. The receipt of an Equity Investment from the Cabinet largely explains the change in position from the prior fiscal year.

Overall, the Ministry had another successful year, notwithstanding a net deficit position of \$1.8 million.

Factors outside of its control, such as the passing of Tropical Storm Grace and the global increase in the price of supplies, resulted in additional expenditures being incurred. These overages were largely reimbursed by the Cabinet subsequent to the fiscal period.

2021 Expenses





GOVERNMENT OF THE CAYMAN ISLANDS

MINISTRY OF PLANNING, AGRICULTURE, HOUSING & INFRASTRUCTURE

(Formerly Ministry of Commerce, Planning & Infrastructure)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2021

MINISTRY OF PLANNING, AGRICULTURE, HOUSING & INFRASTRUCTURE

Financial Statements for the year ended 31 December 2021

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MINISTRY OF PLANNING, AGRICULTURE, HOUSING & INFRASTRUCTURE

STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These financial statements have been prepared by the Ministry of Planning, Agriculture, Housing and Infrastructure (the "Ministry") in accordance with the provisions of the *Public Management and Finance Act (2020 Revision)*.

We accept responsibility for the accuracy and integrity of the financial information in these financial statements and their compliance with the *Public Management and Finance Act (2020 Revision)*.

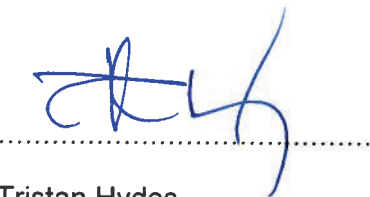
As Chief Officer I am responsible for establishing; and have established and maintained a system of internal controls designed to provide reasonable assurance that the transactions recorded in the financial statements are authorised by law, and properly record the financial transactions of the ministry.

As Chief Officer and Chief Financial Officer we are responsible for the preparation of the ministry's financial statements, representation and judgements made in these statements.

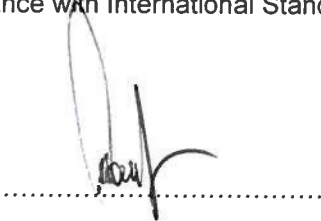
To the best of our knowledge we represent that these financial statements:

- (a) Completely and reliably reflect the financial transactions of the ministry for the financial year ended 31 December 2021;
- (b) Fairly reflect the financial position as at 31 December 2021 and performance for the financial year ended 31 December 2021;
- (c) Comply with International Public Sector Accounting Standards as set out by International Public Sector Accounting Standards Board under the responsibility of the International Federation of Accountants. Where guidance is not available, the financial statements comply with International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board.

The Office of the Auditor General conducts an independent audit and expresses an opinion on the accompanying financial statements. The Office of the Auditor General has been provided access to all the information necessary to conduct an audit in accordance with International Standards on Auditing.



Tristan Hydes
Acting Chief Officer
Date: 30 April 2022



Carrol A. Cooper
Chief Financial Officer
Date: 30 April 2022



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www.auditorgeneral.gov.ky Grand Cayman, KY1-1103, Cayman Islands

AUDITOR GENERAL'S REPORT

To the Members of Parliament and the Chief Officer of the Ministry of Planning, Agriculture, Housing & Infrastructure

Opinion

I have audited the financial statements of the Ministry of Commerce, Planning & Infrastructure (the "Ministry"), which comprise the statement of financial position as at 31 December 2021 and the statement of financial performance, statement of changes in net assets/ equity and cash flow statement for the year ended 31 December 2021, and notes to the financial statements, including a summary of significant accounting policies as set out on pages 9 to 35.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Ministry as at 31 December 2021 and its financial performance and its cash flows for the year ended 31 December 2021 in accordance with International Public Sector Accounting Standards.

Basis for Opinion

I conducted my audit in accordance with International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Ministry in accordance with the International Ethics Standards Board for Accountants' *Code of Ethics for Professional Accountants (IESBA Code)*, together with the ethical requirements that are relevant to my audit of the financial statements in the Cayman Islands, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter

As outlined in note 25 of the financial statements, the Cabinet of Ministers authorized supplementary funding of \$2,700,000 for the Ministry for exceptional circumstances in accordance with section 12(1) of the Public Management and Finance Act (2020 Revision) ("PMFA"). A supplementary Appropriation Bill for the funding was not introduced in Parliament by 31 March 2022 as required by section 12(3) of the PMFA. My opinion is not qualified with respect to this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with International Public Sector Accounting Standards and for such internal control as management determines is necessary to enable the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Ministry's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Ministry or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Ministry's financial reporting process.



AUDITOR GENERAL'S REPORT (continued)

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Ministry's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Ministry's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Ministry to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I have undertaken the audit in accordance with the provisions of Section 60(1)(a) of the *Public Management and Finance Act (2020 Revision)*. I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Sue Winspear
Auditor General

30 April 2022
Cayman Islands

Prior Year Actual (\$'000)	MINISTRY OF PLANNING, AGRICULTURE, HOUSING & INFRASTRUCTURE STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2021	Note	Current Year Actual (\$'000)	Original Budget 2021 (\$'000)	Final Budget 2021 (\$'000)	Variance (Orig. vs Actual) (\$'000)
5,383	Current Assets					
	Cash and cash equivalents	3	6,192	15,079	15,079	8,887
5,215	Marketable securities and deposits	3b	5,223	5,109	5,109	(114)
16,012	Trade receivables	4	8,423	8,467	8,467	44
892	Other receivables	4	7,240	(185)	(185)	(7,425)
1,466	Inventories	5	2,056	890	890	(1,166)
1,551	Prepayments	5b	301	1,813	1,813	1,512
30,520	Total Current Assets		29,435	31,173	31,173	1,738
	Non-Current Assets					
-	Trade receivables	4	-	173	173	173
1,279	Intangible Assets	7	159	6,972	6,972	6,813
14,665	Property, plant and equipment	6	24,245	18,579	18,579	(5,666)
15,945	Total Non-Current Assets		24,404	25,724	25,724	1,320
46,465	Total Assets		53,839	56,896	56,896	2,885
	Current Liabilities					
637	Trade payables	8	679	597	597	(82)
2,277	Other payables and accruals	8	3,187	1,728	1,728	(1,459)
319	Unearned revenue	9	1,246	(98)	(98)	(1,343)
599	Employee entitlements	10	483	324	324	(159)
9,636	Repayment of surplus	11	7,458	9,079	9,079	1,621
13,468	Total Current Liabilities		13,053	11,630	11,630	(1,423)
13,468	Total Liabilities		13,053	11,630	11,630	(1,423)
32,997	Net Assets		40,786	45,267	45,267	4,481
	NET ASSETS/EQUITY					
26,790	Contributed capital		31,490	38,548	38,548	7,058
6,207	Revaluation reserve		9,295	6,207	6,207	(3,088)
-	Accumulated surpluses/(deficits)		-	510	510	510
32,997	Total Net Assets/Equity		40,786	45,267	45,267	4,481

The accounting policies and notes starting on pages 9-35 form an integral part of these financial statements.



Prior Year Actual (\$'000)	MINISTRY OF PLANNING, AGRICULTURE, HOUSING & INFRASTRUCTURE STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31 DECEMBER 2021	Note	Current Year Actual (\$'000)	Original Budget 2021 (\$'000)	Final Budget 2021 (\$'000)	Variance (Orig. vs Actual) (\$'000)
	Revenue					
44,945	Sale of goods and services	13	46,979	42,467	45,167	(4,512)
40	Investment revenue	13b	8	-	-	(8)
44,985	Total Revenue		46,987	42,467	45,167	(4,520)
	Expenses					
28,500	Personnel costs	14	29,171	29,070	29,286	(100)
13,153	Supplies and consumables	15	17,095	11,398	13,882	(5,697)
3,165	Depreciation & Amortisation	6&7	2,490	1,999	1,999	(491)
7	Other Gains and Losses	16	33	-	-	(33)
44,825	Total Expenses		48,789	42,467	45,167	(6,322)
160	Surplus / (Deficit) for the period		(1,802)	-	-	1,802

The accounting policies and notes starting on pages 9-35 form an integral part of these financial statements.

MINISTRY OF PLANNING, AGRICULTURE, HOUSING & INFRASTRUCTURE
STATEMENT OF CHANGES IN NET ASSETS/EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2021

	Contributed Capital (\$'000)	Revaluation Reserve (\$'000)	Accumulated Surplus/ (deficits) (\$'000)	Total (\$'000)	Original Budget 2021 (\$'000)	Final Budget 2021 (\$'000)	Variance (Orig. vs Actual) (\$'000)
Balance at 31 December 2019 brought forward	25,937	6,207	-	32,145	29,965	29,965	(2,180)
Prior Year Adjustments							
Prior Year Adjustments	-	-	(23)	(23)	-	-	23
Restated balance 31 December 2019	25,938	6,207	(23)	32,123	29,965	29,965	(2,157)
Changes in net worth for 2020							
Equity Investment from Cabinet	1,059	-	-	1,059	9,390	9,390	8,331
Surplus payable to Cabinet	-	-	(137)	(137)	-	-	137
Net revenue / expenses recognised directly in net worth	852	-	(137)	715	9,390	9,390	8,675
Surplus/(deficit) for the year ending December 2020			160	160	-	-	(160)
Total recognised revenues and expenses for the year	852	-	23	875	9,390	9,390	8,515
Balance at 31 December 2020 carried forward	26,790	6,207	-	32,997	39,355	39,355	6,358
Balance at 31 December 2020 brought forward	26,790	6,207	-	32,998	39,355	39,355	6,358
Prior Year Adjustments							
Prior Year Adjustments	-	-	(376)	(376)			376
Restated balance 31 December 2020	26,790	6,207	(376)	32,622	39,355	39,355	6,734
Changes in net worth for year ending December 2021							
Transfer of departments	(1,827)	-	-	(1,827)			
Equity Investment from Cabinet	6,528	-	-	6,528	-	-	(6,528)
Surplus payable to Cabinet	-	-	2,178	2,178			(2,178)
Net revenue / expenses recognised directly in net worth	4,701	-	2,178	6,879	-	-	(6,879)
Surplus/(deficit) for the year ending December 2021	-	3,088	(1,802)	(1,286)	-	-	1,286
Total recognised revenues and expenses for the yes	4,701	3,088	376	8,165	-	-	(8,165)
Balance at 31 December 2021 carried forward	31,490	9,295	-	40,786	39,355	39,355	1,431

The accounting policies and notes starting on pages 9-35 form an integral part of these financial statements.



Prior Year Actual (\$'000)	MINISTRY OF PLANNING, AGRICULTURE, HOUSING & INFRASTRUCTURE CASH FLOW STATEMENT		Current Year Actual (\$'000)	Original Budget 2021 (\$'000)	Final Budget 2021 (\$'000)	Variance (Orig. vs Actual) (\$'000)
	FOR THE YEAR ENDED 31 DECEMBER 2021					
	CASH FLOWS FROM OPERATING ACTIVITIES					
	<i>Receipts</i>					
34,816	Outputs to Cabinet		48,614	43,289	43,289	(5,325)
3,709	Outputs to other government agencies		3,019	2,198	2,198	(821)
4,430	Sale of goods and services - third party		4,678	4,316	4,316	(362)
1	Interest received		9	-	-	(9)
-	Other receipts		1	-	-	(1)
	<i>Payments</i>					
(29,207)	Personnel costs		(29,533)	(32,900)	(32,900)	(3,367)
(17,475)	Supplies and consumables		(20,984)	(14,367)	(14,367)	6,617
(13)	Other payments		-	-	-	-
(3,739)	Net cash flows from operating activities		5,804	2,536	2,536	(3,268)
	CASH FLOWS FROM INVESTING ACTIVITIES					
(1,616)	Purchase of property, plant and equipment		(5,437)	(5,911)	(5,911)	(474)
(1,616)	Net cash flows from investing activities		(5,437)	(5,911)	(5,911)	(474)
	CASH FLOWS FROM FINANCING ACTIVITIES					
2,924	Equity Investment from Org 40		450	5,911	5,911	5,461
2,924	Net cash flows from financing activities		450	5,911	5,911	5,461
	Net increase/(decrease) in cash and cash equivalents		817	2,536	2,536	1,719
13,028	Cash and cash equivalents at beginning of year		10,598	17,652	17,652	7,054
10,598	Cash and cash equivalents at end of year	3 & 3b	11,415	20,188	20,188	8,773

The accounting policies and notes starting on pages 9-35 form an integral part of these financial statements.

MINISTRY OF PLANNING, AGRICULTURE, HOUSING & INFRASTRUCTURE

Notes to the Financial Statements

For the year ended 31 December 2021

Note 1: Description and Principal Activities

The Ministry of Planning, Agriculture, Housing & Infrastructure (the “Ministry”) is a Government owned entity as defined by the *Public Management and Finance Act (2020 Revision)* and it is domiciled in the Cayman Islands.

The Ministry funds, develops and monitors the implementation of policy, legislation and services in the areas of planning, agriculture, housing, infrastructure and management of crown estates and public buildings.

During the six months ended 30 June 2021, the ministry (Commerce, Planning and Infrastructure) comprised the following departments: Ministry Administration, Commerce and Investment, Computer Services, Planning, Vehicle and Drivers’ Licensing, Public Works, Vehicle and Equipment Services, E-Government and Facilities Management. However, following the General Elections in April 2021, the ministry was restructured effective 1 July 2021, now Ministry of Planning, Agriculture, Housing and Infrastructure and comprises the following departments: Ministry Administration, Agriculture, Planning, Vehicle and Drivers’ Licensing, Public Works, Vehicle and Equipment Services, and Facilities Management.

Note 2: Significant Accounting Policies

These financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSAS) issued by the International Federation of Accountants and its International Public Sector Accounting Standards Board using the accrual basis of accounting. Where additional guidance is required, International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board are used.

The accounting policies set out below have been applied consistently to all periods presented in these financial statements.



Note 2: Significant Accounting Policies (continued)

(a) Basis of Preparation

The financial statements are presented in Cayman Islands dollars and are prepared on the accrual basis of accounting, unless otherwise stated. The measurement basis applied to these financial statements is the historical cost basis (Buildings are stated at fair value). All numbers in these financial statements are rounded to the nearest thousand.

Reporting Period

The reporting period is the year ended 31 December 2021.

New and revised accounting standards issued that are not yet effective for the financial year beginning 1 January 2020 and not early adopted.

Certain new accounting standards have been published that are not mandatory for the 31 December 2021 reporting period and have not been early adopted by the ministry. The ministry's assessments of the impact of these new standards are set out below.

IPSAS 41, Financial Instruments was issued in August 2018 and shall be applied for financial statements covering periods beginning on or after 1 January 2022. IPSAS 41 establishes new requirements for classifying, recognizing and measuring financial instruments to replace those in IPSAS 29, Financial Instruments: Recognition and Measurement. It is anticipated that IPSAS 41 will not have a significant impact on the ministry's financial statements. This will be assessed more fully closer to the effective date of adoption.

IPSAS 42, Social Benefits was issued in December 2018 and shall be applied for financial statements covering periods beginning on or after 1 January 2022. IPSAS 42 defines social benefits and determines when expenses and liabilities for social benefits are recognized and how they are measured. It is anticipated that IPSAS 42 will not have an impact on the ministry's financial statements, but this will be assessed more fully closer to the effective date of adoption.

Note 2: Significant Accounting Policies (continued)

Changes in Accounting Policies

When presentation or classification of items in the financial statements is amended or accounting policies are changed, comparative figures are restated to ensure consistency with the current period unless it is impracticable to do so.

The financial statements show comparison of actual amounts with amounts in the original and final budget. Explanations of material differences between original budget and actual amounts are provided as required by IPSAS 24.

(b) Budget Amounts

The original budget amounts for the financial year ended 31 December 2021 are as presented in the 2021 Budget Statement and were approved by Parliament. The budget was prepared based on the accrual accounting concept and the going concern basis.

However, the budget amounts were adjusted to reflect the restructuring of the ministry. Consequently, the budgets for the departments transferred out of the ministry were adjusted to reflect the unused budget as at 30 June 2021. Conversely, the budget for the department transferred to the ministry represents unused budget as at 30 June 2021 as confirmed by the transferring ministry.

(c) Judgments and Estimates

The preparation of financial statements in conformity with International Public Sector Accounting Standards requires judgments, estimates, and assumptions affecting the application of policies and reported amounts of assets and liabilities, revenues and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the reporting period and in any future periods that are affected by those revisions.

Changes in Accounting Estimates

IPSAS 3 requires disclosure of any changes in accounting estimates and the nature, amount and the financial effect on present, past and/or future period. There were no changes in accounting estimates.

(d) Revenue

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

Cabinet revenue is recognized at the monthly cost to produce the outputs agreed in the Annual Budget Statement for 2021. Other revenues are recognized at the fair value of services provided.

(e) Expenses

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



Note 2: Significant Accounting Policies (continued)

(f) Operating Leases

Operating lease payments are recognized as an expense on a straight-line basis over the lease term, where this is representative of the pattern of benefits to be derived from the leased property. Lease payments under operating lease, net of lease incentives received, are recognized as expenses on a straight-line basis over the lease term. Lease incentives received are recognized evenly over the term of the lease as a reduction in rental expense.

(g) Cash and Cash Equivalents

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

(h) Prepayments

The portion of recognized expenditure paid in advance of receiving services has been recognized as a prepayment.

(i) Inventories

Inventories held for distribution, or consumption in the provision of services, that are not issued on a commercial basis are measured at the lower of cost and net realizable value. Where inventories are acquired at no cost, or for nominal consideration, the amount reported is the current replacement cost at the date of acquisition.

The amount reported for inventory held for distribution reflects management's estimates for obsolescence or other impairments.

Inventories held for sale or use in the production of goods and services on a commercial basis are valued at the lower of cost and net realizable value. Costs are assigned to inventories using first-in first-out (FIFO) as appropriate.

Note 2: Significant Accounting Policies (continued)

(j) Property, Plant and Equipment

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

In accordance with IPSAS 17, when buildings are revalued, any accumulated depreciation at the date of the revaluation is eliminated against the gross carrying amount of the asset.

Depreciation is expensed on a straight-line basis at rates calculated to allocate the cost or valuation of an item of property, plant and equipment (other than land); less any estimated residual value, over its estimated useful life.

<u>Asset Type</u>	<u>Estimated Useful life</u>
• Buildings	40 – 60 years
• Motor vehicles	4 – 12 years
• Furniture and fittings	3 – 20 years
• Computer equipment and software	3 – 10 years
• Office equipment	3 – 20 years
• Other plant and equipment	5 – 25 years
• Other assets	3 – 25 years

Impairment

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at the period end. Assets that are subject to amortization are reviewed for impairment whenever events of changes in circumstances indicate that the carrying amount may not be recoverable. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amounts. The recoverable amount is the higher of the asset's fair value less costs to sell and its value for use in service.

Assets under construction or development

Work in progress items are valued at cost. No depreciation is applied to work in progress items until such time as they are commissioned.



Note 2: Significant Accounting Policies (continued)

(j) Property, Plant and Equipment (continued)

Disposals

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

(k) Employee Entitlements

Employee entitlements to salaries and wages, annual leave, long service leave, retiring leave and other similar benefits are recognized in the Statement of Financial Performance when they are earned by employees. Employee entitlements to be settled within one year following the year-end are reported as current liabilities at the amount expected to be paid.

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

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

(l) Financial Instruments

The ministry is party to financial instruments as part of its normal operations. These financial instruments include cash and cash equivalents, trade and accounts receivables and trade and accounts payable, all of which are recognized in the Statement of Financial Position.

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

Classification

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

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

Note 2: Significant Accounting Policies (continued)

Financial Instruments (continued)

Recognition

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

Measurement

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

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

De-recognition

A financial asset is de-recognized when the ministry realizes the rights to the benefits specified in the contract or loses control over any right that comprise that asset. A financial liability is derecognized when it is extinguished, that is when the obligation is discharged, cancelled, or expires.

(m) Contingent Liabilities and Assets (including guarantees)

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

(n) Foreign Currency

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

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

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



Note 2: Significant Accounting Policies (continued)

(o) Revenue from Non-Exchange Transactions

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

Note 3: Cash and Cash Equivalents

The ministry’s cash and cash equivalents as at the end of the twelve months was 59% (or \$9M) below budget. This was mainly due to outstanding Cabinet revenues at the end of December 2021, which were received in 2022. In addition, the ministry ended the year with \$5.2 million on Internal Treasury Deposit (see Note 3b below).

Prior Year Actual (\$'000)	Description	Foreign Currency	Current Year Actual (\$'000)	Original Budget 2021 (\$'000)	Final Budget 2021 (\$'000)	Variance (Orig. vs Actual) (\$'000)
9	Cash on hand (IRIS Confirmation Account/Petty Cash)		9	6	6	(3)
51	Cash in transit (IRIS Remittance Account)		138	253	253	115
4,792	CI\$ Operational Current Account held at Royal Bank of Canada		4,210	12,771	12,771	8,560
333	US\$ Operational Current Account held at Royal Bank of Canada	926	776	255	255	(521)
198	Payroll Current Account held at Royal Bank of Canada		1,058	1,795	1,795	736
5,383	TOTAL		6,192	15,079	15,079	8,887

Note 3b: Term deposits

Prior Year Actual (\$'000)	Internal Treasury Deposits	Current Year Actual (\$'000)	Original Budget 2020 (\$'000)	Final Budget 2020 (\$'000)	Variance (Orig. vs Actual) (\$'000)
5,179	Initial deposit	5,215	5,109	5,109	(106)
(13)	Prior year adjustments	-	-	-	-
49	Interest income	8	-	-	(8)
5,215	Closing balance	5,223	5,109	5,109	(114)

The deposit represents excess working capital deposited with the Treasury Department with no penalty for early withdrawal.



Note 4: Trade and Other Receivables

Prior Year Actual (\$'000)	Trade Receivables	Current Year Actual (\$'000)	Original Budget 2021 (\$'000)	Final Budget 2021 (\$'000)	Variance (Orig. vs Actual) (\$'000)
2,823	Sale of goods and services	2,696	6,199	6,199	3,504
14,906	Outputs to Cabinet	6,908	3,648	3,648	(3,260)
(1,717)	Less: provision for doubtful debts	(1,181)	(1,207)	(1,207)	(27)
16,012	Total trade receivables	8,423	8,640	8,640	217

Prior Year Actual (\$'000)		Current Year Actual (\$'000)	Original Budget 2021 (\$'000)	Final Budget 2021 (\$'000)	Variance (Orig. vs Actual) (\$'000)
	Current				
4,602	Past due 1-30 days	8,005	8,251	8,251	246
11,192	Past due 31-60 days	28	-	-	(28)
183	Past due 61-90 days	88	216	216	128
34	Past due 90 and above	303	-	-	(303)
	Non-Current				
-	Past due 1 year and above	-	173	173	173
16,012	Total	8,423	8,640	8,640	217

Trade receivables

Trade receivables as at the end of the year were only \$217 thousand less than the budget. However, outstanding Cabinet revenue was over budget by 51%. These funds were received in 2022.

Note 4: Trade and Other Receivables (continued)

Other receivables

Prior Year Actual (\$'000)	Other Receivables	Current Year Actual (\$'000)	Original Budget 2021 (\$'000)	Final Budget 2021 (\$'000)	Variance (Orig. vs Actual) (\$'000)
12	Advances (salary, Official Travel, etc.)	11	24	24	13
18	Dishonoured cheques	16	20	20	4
(12)	Interest receivable	(12)	(13)	(13)	(1)
4	Inter-entity Due from	42	-	-	(42)
1,039	Other	7,895	(216)	(216)	(8,111)
(169)	Less: provision for doubtful debts	(711)	-	-	711
893	Total other receivables	7,239	(185)	(185)	(7,426)

Other receivables outstanding includes \$6.5 million outstanding from Cabinet for Equity Injection (EI) in respect to the acquisition of fixed assets which was received in 2022.

Prior Year Actual (\$'000)		Current Year Actual (\$'000)	Original Budget 2021 (\$'000)	Final Budget 2021 (\$'000)	Variance (Orig. vs Actual) (\$'000)
	Current				
785	Past due 1-30 days	271	(185)	(185)	(456)
102	Past due 31-60 days	6,528	-	-	(6,528)
3	Past due 61-90 days	2	-	-	(2)
3	Past due 90 and above	439	-	-	(439)
893	Total	7,239	(185)	(185)	(7,425)

Changes in the provision of doubtful debts:

Prior Year Actual (\$'000)	Description	Current Year Actual (\$'000)	Original Budget 2021 (\$'000)	Final Budget 2021 (\$'000)	Variance (Orig. vs Actual) (\$'000)
(1,544)	Balance at 1 January	(1,886)	(1,207)	(1,207)	679
(343)	Reduction in provisions made during the year	6	-	-	(6)
(1,886)	Balance at 31 December	(1,892)	(1,207)	(1,207)	685



MINISTRY OF PLANNING, AGRICULTURE, HOUSING & INFRASTRUCTURE

Notes to the Financial Statements

For the year ended 31 December 2021

Note 5: Inventories

Prior Year Actual (\$'000)	Description	Current Year Actual (\$'000)	Original Budget 2021 (\$'000)	Final Budget 2021 (\$'000)	Variance (Orig. vs Actual) (\$'000)
1,467	Inventory held for use in the provision of goods and services	2,056	890	890	(1,166)
1,467	Total	2,056	890	890	(1,166)

Inventories have increased over the previous financial year by 46%. This is partly due to the Department of Agriculture which was transferred to the ministry 1 July 2021, and which carries inventory of agricultural supplies of \$296 thousand. The balance at the end of the year included \$432 thousand in spare parts held by Facilities Management, \$669 thousand for licence plates acquired in December 2021. These plates will be printed and issued during the course of 2022. Further, the Department of Vehicle and Equipment Services held spare parts and fuel of \$663 thousand.

Note 5b: Prepayments

Prior Year Actual (\$'000)	Description	Current Year Actual (\$'000)	Original Budget 2021 (\$'000)	Final Budget 2021 (\$'000)	Variance (Orig. vs Actual) (\$'000)
1,551	Accrued Prepayments	301	1,813	1,813	1,512
1,551	Total	301	1,813	1,813	1,512

Prepayments have decreased significantly over the prior year. This is mainly due to the departments of Computer Services and E-Government which were transferred out of the ministry 1 July 2021.

MINISTRY OF PLANNING, AGRICULTURE, HOUSING & INFRASTRUCTURE

Notes to the Financial Statements

For the year ended 31 December 2021

Note 6: Property, Plant & Equipment

Cost

	Plant and equipment	Buildings and Leasehold	Furniture and Fittings	Computer Hardware	Office Equipment	Infrastructure	Motor Vehicles	Other assets	Assets under construction or development	Total	Original Budget 2021	Variance (Orig vs Actual)
Balance as at 1 January 2020	1,133	12,153	239	6,796	469	2,019	3,460	1	1,714	27,983	25,327	(2,656)
Additions	71	75	62	402	44	7	22	-	439	1,123	5,911	4,789
Disposals and Derecognition	-	-	-	-	-	-	(188)	-	-	(188)	-	188
Revaluation	-	-	-	-	-	-	-	-	-	-	-	-
Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	738	33	-	-	-	188	-	(1,535)	(576)	-	576
Balance as at 31 December 2020	1,204	12,966	334	7,198	514	2,026	3,482	1	618	28,342	31,238	2,896

	Plant and equipment	Buildings and Leasehold	Furniture and Fittings	Computer Hardware	Office Equipment	Infrastructure	Motor Vehicles	Other assets	Assets under construction or development	Total	Original Budget 2021	Variance (Orig vs Actual)
Balance as at 1 January 2021	1,204	12,966	334	7,198	514	2,026	3,482	1	618	28,342	31,238	2,896
Additions	21	21	4	504	7	-	63	-	5,076	5,697	3,681	(2,016)
Disposals and Derecognition	-	-	-	(1,731)	-	-	-	-	-	(1,731)	-	1,731
Revaluation	-	12,985	-	-	-	-	-	-	-	12,985	-	(12,985)
Elimination on revaluation	-	(12,842)	-	-	(1)	-	-	-	-	(12,843)	-	12,843
Transfer out	(4)	(38)	(67)	(4,938)	(36)	(1,842)	(192)	-	-	(7,118)	-	7,118
Transfer in	643	4,705	40	70	150	3	1,444	21	12	7,090	-	(7,090)
Balance as at 31 December 2021	1,864	17,797	311	1,103	634	187	4,797	22	5,707	32,421	34,919	2,498

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	Original Budget 2021	Variance (Orig vs Actual)
Balance as at 1 January 2020	443	2,216	185	4,648	273	929	2,632	-	-	11,327	11,573	246
Depreciation Expense	85	754	14	1,171	61	62	389	-	-	2,536	2,522	(14)
Eliminate on Disposal or Derecognition	-	-	-	-	-	-	(188)	-	-	(188)	-	188
Balance as at 31 December 2020	528	2,970	199	5,819	334	991	2,833	-	-	13,675	14,095	420

	Plant and equipment	Buildings and Leasehold	Furniture and Fittings	Computer Hardware	Office Equipment	Infrastructure	Motor Vehicles	Other assets	Assets under construction or development	Total	Original Budget 2021	Variance (Orig vs Actual)
Balance as at 1 January 2021	528	2,970	199	5,819	334	991	2,833	-	-	13,675	14,095	420
Transfer in	288	179	10	57	117	3	1,218	20	-	1,893	-	(1,893)
Transfer out	(1)	(13)	(11)	(3,787)	(21)	(839)	(150)	-	-	(4,823)	-	4,823
Elimination on revaluation	-	(3,058)	-	-	-	-	-	-	-	(3,058)	-	-
Depreciation Expense	120	1,185	14	547	60	31	261	-	-	2,219	2,245	26
Eliminate on Disposal or Derecognition	-	-	-	(1,731)	-	-	-	-	-	(1,731)	-	1,731
Balance as at 31 December 2021	934	1,264	212	906	490	187	4,162	20	-	8,175	16,340	5,107

Net Book value 31 December 2020	676	9,995	135	1,379	180	1,035	649	1	618	14,667	17,143	2,476
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Net Book value 31 December 2021	929	16,534	99	197	143	-	635	2	5,707	24,246	18,579	(5,667)
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Note 6: Property, Plant & Equipment (continued)

Asset Revaluation

Properties (buildings and structures) were revalued as at 1 January 2021 by in-house professionals with the exception of specialized buildings which were contracted to independent evaluators and are stated at revalued amounts less accumulated depreciation. The previous revaluation was conducted 30 June 2016.

Valuation methods

The valuations of the ministry's buildings have been prepared in accordance with IPSAS, Royal Institute of Chartered Surveyors (RICS) Red Book, 2021 Valuation Standards references with the International Valuation Standards, and the guidance notes provided by the RICS. Particular regard should be paid to the following definitions and methodology having been adopted in the assessment of value:

- Fair Value (Market Value) defined in accordance with IFRS 13 Fair Value Measurement as follows: "The price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date."
- Fair Value (Existing Use Value) extends the definition of Fair Value (Market Value) in "assuming that the buyer is granted vacant possession of all parts of the property required by the business and disregarding potential alternative uses and any other characteristics of the property that would cause its market value to differ from that needed to replace the remaining service potential at least cost."
- Specialized Assets: Specialized assets are those for which no market exists for the current use. Specialized assets are valued using the Depreciated Replacement Cost method (DRC valuation) The definition of 'Depreciated Replacement Cost', as contained in The Standards, is as follows: "The current cost of replacing an asset with its modern equivalent asset less deductions for physical deterioration and all relevant forms of obsolescence and optimization."

Note 6: Property, Plant & Equipment (continued)

Valuation assumptions

Plant and machinery have only been included in the valuation of building assets where these form an integral part of the fabric of the building (e.g. lifts or air conditioning equipment) or where it perform a task crucial to the continuation of the existing use (e.g. swimming pools). Unless specifically stated otherwise, it is assumed that such items are reflected in the unit building cost.

It is assumed that all properties have the required planning consents and certificates for use and construction. Where Fair Value (or land value in a DRC valuation) relies on obtaining an alternative planning consent the alternative use has been derived from consideration of prevailing land uses in the immediate area and Local Planning Policies and practice.

Where an asset has been valued by Depreciated Replacement Cost (DRC) it is subject to the prospect and viability of the asset continuing to be used for the existing use.

These valuations do not take into account any form of selling or purchase costs, tax (including Stamp Duty), inflation or finance costs. In Cayman, there is no tax on property except for Stamp Duty which is ordinarily required to be paid by a purchaser.

Valuations of each 'specialized building' state their total asset value and the (depreciated) value of the respective building. Those with a depreciated building value greater than \$0.5 million also state figures for their 'component' parts. Buildings valued by the investment or comparison methods of valuation also state figures for their respective land values. These do not compute to reflect actual building values but indicate the inherent value attributing to the land only.

Where applicable, the remaining economic life of the building / building components has been indicated. This is the period during which the building element is anticipated to have a future useful economic life for its existing purpose.

In preparing the valuations, information has been obtained from the following sources:

- Cayman Islands Government 2021 Asset Register.
- Cayman Islands Government Land Registry Database.
- Caymanlandinfo System (Mapping, aerial photography, evidence of comparable sales and lettings).
- Copies of and extracts from leases.
- Architect scaled floor plans.
- Ministries and users / occupiers of operational property assets.

Land areas (where stated) are provided for guidance only and are quoted from the Land Registers or otherwise from Caymanlandinfo database. Any building floor areas supplied have been obtained from one of the following sources:

- Measurements taken on site.
- Measurements extracted from Cayman Islands Government property records.

Buildings were revalued as an entire class of asset.



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Notes to the Financial Statements

For the year ended 31 December 2021

Note 7: Intangible Assets

Cost					
	Computer Software	Total	Original Budget 2021	Final Budget 2021	Variance (Orig vs Actual)
Balance as at 1 January 2020	6,492	6,492	6,856	6,856	364
Additions	59	59	3,478	3,478	3,419
Disposals and Derecognition	-	-	-	-	-
Revaluation	-	-	-	-	-
Transfers	493	493	-	-	(493)
Balance as at 31 December 2020	7,045	7,045	10,334	10,334	3,289
	Computer Software	Total	Original Budget 2021	Final Budget 2021	Variance (Orig vs Actual)
Balance as at 1 January 2021	7,045	7,045	10,334	10,334	3,289
Additions	12	12	2,230	2,230	2,218
Transfer in	4	4	-	-	(4)
Transfer out	(6,006)	(6,006)	-	-	6,006
Balance as at 31 December 2021	1,054	1,054	12,564	12,564	11,510
Accumulated Depreciation and impairment losses					
	Computer Software	Total	Original Budget 2021	Final Budget 2021	Variance (Orig vs Actual)
Balance as at 1 January 2020	5,138	5,138	4,962	4,962	-176
Depreciation Expense	627.76	627.76	339	339	-289
Balance as at 31 December 2020	5,766	5,766	5,301	5,301	-464
	Computer Software	Total	Original Budget 2021	Final Budget 2021	Variance (Orig vs Actual)
Balance as at 1 January 2021	5,766	5,766	5,301	5,301	(464)
Transfer in	1	1	-	-	(1)
Transfer out	(5,256)	(5,256)	-	-	5,256
Depreciation Expense	384	384	291	291	(93)
Balance as at 31 December 2021	895	895	5,592	5,592	4,697
Net Book value 31 December 2020	1,279	1,279	5,033	5,033	3,754
Net Book value 31 December 2021	159	159	6,972	6,972	6,812

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Notes to the Financial Statements

For the year ended 31 December 2021

Note 8: Trade Payables, Other Payables & Accruals

Prior Year Actual (\$'000)		Current Year Actual (\$'000)	Original Budget 2021 (\$'000)	Final Budget 2021 (\$'000)	Variance (Orig. vs Actual) (\$'000)
516	Creditors	558	597	597	39
121	Creditors Ministries/Portfolios	121	-	-	(121)
15	Payroll Deductions	8	(17)	(17)	(25)
1,796	Accrued Expenses	2,678	1,331	1,331	(1,347)
18	Inter-entity due to	56	-	-	(56)
448	Other payables	445	414	414	(31)
2,914	Total trade payables other payables and accruals	3,866	2,324	2,324	(1,542)

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

Both trade creditors and accrued expenses as at 31 December 2021 exceeded the budgeted amounts due to activities late in the financial year.

Note 9: Unearned Revenues

Prior Year Actual (\$'000)	Details	Current Year Actual (\$'000)	Original Budget 2021 (\$'000)	Final Budget 2021 (\$'000)	Variance (Orig. vs Actual) (\$'000)
319	Other unearned revenue	1,246	(98)	(98)	(1,343)
319	Total unearned revenue	1,246	(98)	(98)	(1,343)

Unearned revenue at the end of the year totaled \$1.2 million. This is largely comprised deposits being held by the Public Works Department for works being done for other government agencies and the Department of Planning in respect to planning fees.



Note 10: Employee Entitlements

Prior Year Actual (\$'000)		Current Year Actual (\$'000)	Original Budget 2021 (\$'000)	Final Budget 2021 (\$'000)	Variance (Orig. vs Actual) (\$'000)
3	Comp time	9	3	3	(6)
564	Annual leave accrual	489	323	323	(166)
32	Pension	(14)	(2)	(2)	13
599	Total current portion	483	324	324	(159)
599	Total employee entitlements	483	324	324	(159)

Annual leave entitlements are calculated on current salary, pay scale, and years of service in accordance with the *Public Service Management Act (2020 Revision)* and the accompanying Regulations.

Note 11: Surplus Payable

Surplus payable represents accumulated surplus of \$7.5 million as at 31 December 2021 (2020: \$9.6 million). Under the *Public Management & Finance Act (2020 Revision)* section 39 (3) (f), the ministry may “retain such part of its net operating surplus as is determined by the Financial Secretary”. The Financial Secretary has not confirmed whether the ministry can retain the surplus achieved during the year.

Note 12: Revenue from Non-Exchange Transactions

During the twelve months ended 31 December 2021, the ministry received services in-kind in the form of accommodation in the central government building and human resources management by the Portfolio of the Civil Service. The fair value of these services cannot be determined and therefore no expense has been recognised in these financial statements for the twelve months ended 31 December 2021 (2020: \$nil).

Note 13: Sales of Goods & Services

Prior Year Actual (\$'000)	Revenue type	Current Year Actual (\$'000)	Original Budget 2021 (\$'000)	Final Budget 2021 (\$'000)	Variance (Orig. vs Actual) (\$'000)
38,689	Outputs to Cabinet	38,788	35,951	38,651	(2,837)
2,186	Outputs to other government agencies	2,159	2,021	2,021	(138)
3,896	Fees and charges	4,532	4,267	4,267	(265)
38	General sales	1,397	56	56	(1,342)
29	Rentals	44	40	40	(4)
107	Other	59	133	133	74
44,945	Total sales of goods and services	46,979	42,467	45,167	(4,512)

Outputs to Cabinet comprise goods delivered to and services performed on behalf of the Cayman Islands' Government. Cabinet revenues are drawn down based on the entity costs incurred.

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

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

The ministry, on a monthly basis, bills Cabinet for the cost to produce and deliver the agreed outputs. For the 2021 financial year, Cabinet revenue was just over \$2.8 million more than the budget. This included additional Cabinet revenue to cover expenditure in respect to the NICE Programme, post TS Grace clean-up and agricultural supplies, for which supplementary funding of \$2.7 million was received (see **Note 24**).

For the twelve months ended 31 December 2021, Cabinet provided 83% of the ministry's funding, while 5% was generated from trading with the public and the remaining 2% from inter-government trading.

Note 13b: Investment revenue

Prior Year Actual (\$'000)	Revenue type	Current Year Actual (\$'000)	Original Budget 2021 (\$'000)	Final Budget 2021 (\$'000)	Variance (Orig. vs Actual) (\$'000)
40	Interest on deposits held with cabinet	8	-	-	(8)
40	Total Investment revenue	8	-	-	(8)

See Note 3b.



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Notes to the Financial Statements

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Note 14: Personnel costs

Prior Year Actual (\$'000)	Description	Current Year Actual (\$'000)	Original Budget 2021 (\$'000)	Final Budget 2021 (\$'000)	Variance (Orig. vs Actual) (\$'000)
22,210	Salaries, wages and allowances	21,894	22,625	22,795	730
4,759	Health care	5,265	5,214	5,241	(51)
1,181	Pension	1,141	1,144	1,158	4
246	Leave	68	10	10	(58)
-	Severance pay	648	-	-	(648)
104	Other personnel related costs	155	78	83	(77)
28,500	Total Personnel Costs	29,171	29,070	29,286	(100)

For the year ended 31 December 2021, personnel costs exceeded budgeted by just about \$100 thousand.

Note 15: Supplies and consumables

Prior Year Actual (\$'000)	Description	Current Year Actual (\$'000)	Original Budget 2021 (\$'000)	Final Budget 2021 (\$'000)	Variance (Orig. vs Actual) (\$'000)
3,505	Supplies and Materials	7,201	2,777	4,184	(4,424)
6,928	Purchase of services	7,226	5,916	6,993	(1,311)
157	Lease of Property and Equipment	222	173	173	(49)
1,902	Utilities	2,008	2,067	2,067	59
98	Interdepartmental expenses	141	97	97	(44)
35	Travel and Subsistence	13	31	31	18
146	Recruitment and Training	149	325	325	176
382	Other	136	12	12	(124)
13,153	Total Supplies & consumables	17,096	11,398	13,882	(5,697)

For the year ended 31 December 2021, the ministry spent \$5.7 million or 51% more than the budget in respect to supplies and consumables. This was largely due to the high demand for agricultural supplies as well as increased costs resulting from the issues associated with the global supply chain.

MINISTRY OF PLANNING, AGRICULTURE, HOUSING & INFRASTRUCTURE

Notes to the Financial Statements

For the year ended 31 December 2021

Note 16: (Gains)/losses

Prior Year Actual (\$'000)		Current Year Actual (\$'000)	Original Budget 2021 (\$'000)	Final Budget 2021 (\$'000)	Variance (Orig. vs Actual) (\$'000)
(2)	Net (gain) / loss on disposal of property, plant and equipment	-	-	-	-
9	Net (gain) / loss on foreign exchange Transactions	33	-	-	(33)
7	Total gains/ (losses)	33	-	-	(33)

Note 17: Related party and key management personnel disclosures

The ministry is a wholly owned entity of the government from which it derives its major source of its revenue. The ministry and its key management personnel transact with other government entities on a regular basis.

While the ministries and portfolios do not settle the cost of the services directly with the ministry, the Cabinet compensates the ministry for the provision of these services to government departments under the agreed purchase agreements. These transactions are consistent with normal operating relationships between entities under common control and are being disclosed in compliance with the requirements of IPSAS.

Key management personnel, for the purposes of this disclosure, is defined as chief officer and deputies, chief HR officer, chief financial officer, heads of department, deputies and finance managers. The summary of the remuneration paid to the key management personnel is as outlined below.

The ministry maintains a register of interest for all employees which is updated annually.

Prior Year Actual (\$'000)	Description	Current Year Actual (\$'000)
5,874	Salaries & other short-term employee benefits	4,776
-	Severance benefits	635
5,874	Total	5,411

Number of key management personnel as at 31 December 2021: 47 (2020: 47).

There were no loans granted to key management personnel or their close relatives during the year (2020: \$nil). Severance benefits amounting to \$635k were paid to a member of key management personnel.



MINISTRY OF PLANNING, AGRICULTURE, HOUSING & INFRASTRUCTURE

Notes to the Financial Statements

For the year ended 31 December 2021

Note 18: Segment Reporting

	Commerce & Investment		Information Technology & e-Services		CONSOLIDATED	
	Jan-Dec2020	Jan-Jun2021	Jan-Dec2020	Jan-Jun2021	Jan-Dec2020	Jan-Jun2021
	\$'000		\$'000		\$'000	
Revenue						
Outputs from Cabinet	914	325	10,431	5,032	11,345	5,357
Outputs - Other gov't agencies	-	-	184		184	-
Other revenue	1,114	829	30		1,144	829
Total Revenue	2,028	1,154	10,645	5,032	12,673	6,186
Expenses						
Personnel	1,801	1,016	6,297	3,024	8,098	4,040
Supplies & Consumables	170	92	2,389	1,363	2,559	1,455
Depreciation	58	43	1,559	644	1,617	687
Other expenses						
Total Expenses	2,029	1,151	10,245	5,031	12,274	6,182
Surplus/(Deficit) from Operating Activities	(1)	3	400	1	399	4
Assets						
Current Assets	522	519	6,107	159	6,629	678
Fixed Assets	41	-	2,511	-	2,552	-
Intangible Assets	218	-	776	(3)	994	(3)
Total Assets	781	519	9,393	156	10,174	675
Liabilities						
Current Liabilities	20	(9)	(693)	(153)	(673)	(162)
Total Liabilities	20	(9)	(693)	(153)	(673)	(162)

The above segment represents services provided by departments that were transferred out of the ministry effective 1 July 2021, following the General Elections in April 2021. Commerce and investment services were provided by the Department of Commerce and Investment and information technology and e-services by Computer Services Department and E-Government Unit.



MINISTRY OF PLANNING, AGRICULTURE, HOUSING & INFRASTRUCTURE

Notes to the Financial Statements

For the year ended 31 December 2021

Note 18: Segment Reporting (continue)

	Agriculture		Planning		Facilities Management		Public Works		Vehicle & Drivers' Licensing		Vehicle & Equipment Services		Other Services		CONSOLIDATED	
	Jan-Dec2020	Jul-Dec2021	Jan-Dec2020	Jan-Dec2021	Jan-Dec2020	Jan-Dec2021	Jan-Dec2020	Jan-Dec2021	Jan-Dec2020	Jan-Dec2021	Jan-Dec2020	Jan-Dec2021	Jan-Dec2020	Jan-Dec2021	Jan-Dec2020	Jan-Dec2021
	\$'000		\$'000		\$'000		\$'000		\$'000		\$'000		\$'000		\$'000	
Revenue																
Outputs from Cabinet		2,970	3,369	3,735	3,804	4,110	11,182	13,674	651	1,065	3,632	3,367	4,704	4,510	27,342	33,431
Outputs - Other gov't agencies	-	7		2		516	4	48	-	-	1,378	1,878	40	6	1,422	2,457
Other revenue		1,147	350	465	545	45	43		2,516	3,256	112	-	(19)	-	3,547	4,913
Total Revenue	-	4,124	3,719	4,202	4,349	4,671	11,229	13,722	3,167	4,321	5,122	5,245	4,725	4,516	32,311	40,801
Expenses																
Personnel		2,291	3,241	3,536	1,000	849	8,332	9,702	2,261	2,786	2,314	2,356	3,253	3,610	20,401	25,130
Supplies & Consumables		2,846	382	564	3,294	3,781	2,181	3,328	672	1,390	2,450	2,694	1,622	1,072	10,601	15,675
Depreciation		273	97	97	24	46	716	534	252	403	285	298	175	151	1,548	1,802
Other expenses														-	-	-
Total Expenses	-	5,410	3,720	4,197	4,318	4,676	11,229	13,564	3,185	4,578	5,049	5,348	5,050	4,833	32,550	42,607
Surplus/(Deficit) from Operating Activities	-	(1,286)	(1)	5	31	(5)	-	158	(18)	(257)	73	(103)	(325)	(317)	(239)	(1,806)
Assets																
Current Assets		1,245	1,223	776	1,726	1,043	4,312	3,951	495	1,254	1,843	1,743	14,291	18,744	20,941	28,756
Fixed Assets		5,603	163	143	50	79	4,635	5,097	1,453	2,899	4,475	8,800	1,339	1,627	11,902	24,248
Intangible Assets		3		-		10	9	6	276	140	0	0	(0)	-	285	159
Total Assets	-	6,851	1,386	919	1,776	1,132	8,956	9,054	2,225	4,293	6,318	10,543	15,630	20,371	33,129	53,163
Liabilities																
Current Liabilities		(1,528)	19	(833)	(498)	(378)	(1,258)	(1,631)	(312)	(109)	(571)	(726)	(10,176)	(9,864)	(12,795)	(15,069)
Total Liabilities	-	(1,528)	19	(833)	(498)	(378)	(1,258)	(1,631)	(312)	(109)	(571)	(726)	(10,176)	(9,864)	(12,795)	(15,069)

The ministry’s segments for the financial year ended 31 December 2021 were based on services provided by the Department of Agriculture, Planning, Facilities Management, Public Works, Department of Vehicle & Drivers’ Licensing; Department of Vehicle & Equipment Services, and Other Services provided by the Ministry Administration. The Department of Agriculture was transferred to the ministry effective 1 July 2021, following the General Elections in April 2021.



Note 19: Subsequent Events

Management is not aware of any other events after the reporting date which will have an impact on the financial statements at 31 December 2021.

Note 19b: COVID -19 Pandemic

In December 2019, a novel strain of coronavirus was reported to have surfaced in China. The global efforts to contain the spread of the coronavirus began to cause significant disruption in the global and local economies from January 2020 to date. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration. Uncertainties include events such as anticipated soft re-opening of the local economy, any potential outward migration of a significant volume of work permit holders, local business closures, a potential second wave or resurgence of the Corona Virus, etc.

Therefore, while the ministry expects this matter to negatively impact its operating results, the related financial impact and duration cannot be reasonably estimated at this time. At 31 December 2021, \$118 thousand in accounts receivable was outstanding from entities not related to the Cayman Islands Government.

Further impact of this crisis is likely to continue and the ministry will continue to diligently monitor and respond to any arising consequences.

The ministry incurred the following COVID-19 expenses which were funded from its 2021 budget:

Operating - \$20 thousand (software maintenance, janitorial, health & safety and maintenance)
Capex - \$98 thousand (software)

Note 20: Financial Instruments Risks

Credit risk

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

At 31 December 2021, the ministry held various sums in financial instruments represented by cash and cash equivalents at two financial institutions in the Cayman Islands. As such, the ministry is exposed to credit related losses in the event of non-performance by the financial institution. However, given the high credit rating of this financial institution, management does not anticipate any material losses as a result of this concentration.

Currency and interest rate risk

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

Note 20: Financial Instruments Risks (continued)

Liquidity risk

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

All of the ministry financial liabilities (creditors and payables) will be settled in less than twelve months from the date of these financial statements.

Note 21: Contingent Liabilities and Assets

The ministry had no contingent assets and liabilities as at 31 December 2021 (2020: \$nil).

Note 22: Prior-year Adjustments and Asset Transfers

Description	Current Year Actual (\$'000)
Clearing of old purchase orders (expenses)	147
Accrued expenses	52
Membership contribution	46
Satellite radio maintenance	28
Professional fees	25
Other	78
	376

The above represents prior year adjustments booked in 2021. The ministry reviewed a number of old purchase orders and thereby, cancelled some where appropriate, resulting in prior-year adjustments of \$147k. Adjustments to accrued expenses amounted to \$52k, membership contribution for the ministry's participation in regional telecommunications \$46, satellite radio maintenance \$28k and professional fees of \$25k.



MINISTRY OF PLANNING, AGRICULTURE, HOUSING & INFRASTRUCTURE

Notes to the Financial Statements

For the year ended 31 December 2021

Note 23: Going Concern

As explained in *Note 19b* (Covid-19 Pandemic), the coronavirus outbreak has caused significant disruption in both global and local economies. However, on the basis of management assessment and forecasts, management believes that the risk that the ministry would not be able to meet its obligation as they become due is low and that the ministry will continue as going concern for the foreseeable future.

Note 24: Budget Variances

The following supplementary funding were received under section 12, Public Management and Finance Act (2020 Revision):

	(‘000)
Department of Agriculture (DOA)	1,700

To fund operational expenditure of which \$1.4m was for agricultural supplies, \$216k for personnel cost and the balance for miscellaneous expenses including shipping.

Public Works Department (PWD)	1,000
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Following TS Grace, \$500k was approved for facilitate post-storm clean-up and repairs. In addition, \$500k was approved in respect to the annual NICE Programme.

MINISTRY OF PLANNING, AGRICULTURE, HOUSING & INFRASTRUCTURE

Notes to the Financial Statements

For the year ended 31 December 2021

Note 24: Budget Variances (continued)

Explanations for major variances – actual performance vs. original budget are as follows:

	Actual (\$'000)	Budget (\$'000)	Variances (\$'000)	Var. (%)	Explanation
Statement of Financial Performance					
Sale of goods and services	46,987	42,467	4,520	11%	Cabinet revenue exceeded budget by \$2.8m for which supplementary funding of \$2.7m was received. The balance of this variance is due to increased sales of agricultural supplies.
Personnel costs	29,171	29,070	(100)	0%	This variance is immaterial.
Supplies and consumables	17,096	11,398	(5,697)	-50%	Largely due to purchase of agriculture supplies, maintenance of building, purchase of spare parts and cost of motor vehicle licence plates.
Depreciation & Amortisation	2,490	1,999	(491)	-25%	Largely due to increased depreciation of buildings resulting from increased valuation cost.
Statement of Financial Position					
Cash and cash equivalents	6,192	15,079	8,887	59%	Cabinet revenue outstanding at the end of the year was \$3.2m more than budgeted; plus, the cash based reduced due to transfer of departments with large asset base from which depreciation funding would have been held by the ministry.
Marketable securities and deposits	5,223	5,109	(114)	-2%	This variance is immaterial.
Trade receivables	8,423	8,467	44	1%	This variance is immaterial.
Other receivables	7,240	(185)	(7,425)	4011%	Other receivables were not budgeted.
Inventories	2,056	890	(1,166)	-131%	Larger balances held by DVES, FM and DVDL as well as DOA which was transferred to the ministry 1 July 2021.
Prepayments	301	1,813	1,512	83%	The departments with large prepayments (CSD & Egov) were transferred out of the ministry in 2021.
Intangible Assets	159	6,972	6,813	98%	The departments with significant intangible assets (CSD & Egov) were transferred out of the ministry in 2021.
Property, plant and equipment	24,245	18,579	(5,666)	-30%	The variance is attributable to the reorganisation of the ministries as a result of the General Elections in 2021
Trade payables	679	597	(82)	-14%	Creditors' invoices received late in the year were unpaid.
Other payables and accruals	3,187	1,728	(1,459)	-84%	Accruals were higher than budgeted due to late transactions for which invoices were not yet received.
Unearned revenue	1,246	(98)	(1,343)	1376%	Unearned revenues were not budgeted.
Surplus Payable	9,636	9,079	(557)	-6%	Based on financial performance
Cash Flow Statement					
Cash from Operating Activities	5,799	2,536	(3,262)	-129%	The variance is attributable to the reorganisation of the ministries as a result of the General Elections in 2021
Cash from Investing Activities	(5,432)	(5,911)	(479)	8%	The variance is attributable to the reorganisation of the ministries as a result of the General Elections in 2021
Cash from Financing Activities	450	5,911	5,461	92%	The variance is attributable to the reorganisation of the ministries as a result of the General Elections in 2021



Department HR Mentions

Department of Agriculture

- ▶ Twenty-eight job descriptions have been rewritten/updated and sent for revaluation.
- ▶ Thirteen new hires, including temporary employees.
- ▶ Four employees recognised for years of service from 10 to 35 years.

Department of Planning

- ▶ ILM Certifications
 - Jon Japal, Level 5
 - Tanya Ebanks-Vasques, Level 3
 - Kerry-Ann Picard, Level 3

Department of Vehicle and Drivers Licensing

- ▶ ILM Certifications
 - Joshua Williams, enrolled in Level 3
 - Georgina Seymour, enrolled in Level 3
- ▶ Strategic Masterclass
 - Georgina Seymour
- ▶ Leading a Team
 - Diana Leslie
- ▶ Associates Degree, UCCI
 - Swai Forero
- ▶ One promotion, 1 secondment

Department of Vehicle and Equipment Services

- ▶ One Mechanic II promoted to Mechanic I. Also one secondment.
- ▶ Two temporary interns from Summer to December.
- ▶ Two retirees, one resignation and one acting in a post.

Public Works Department

- ▶ Ten new hires
- ▶ Deputy Governor Award/Nominations – Three nominations and two awardees in Glenda Martin and Racquel James-Weise.
- ▶ Fifteen long service awards
- ▶ Certifications
 - Shawn Watler, AC certification, UCCI
 - Elon Sappherey, Plumbing Levels 1 & 2, UCCI
 - Davanni James, Associates in Engineering Technology
 - Derome McLaughlin, Associates in Applied Science (ongoing)
 - Cathy Seymour, ILM Level 3
 - Dubadah Boldeau, ILM Level 3 & OCHA 30 hour
 - Cherry-Ann Mungroo, Project Management Professional
 - Glenda Martin, Certificate in Instructional Design, Construction Manager in Training.

Legal Framework

The specific laws and regulations which govern the departments and authorities under the Ministry of Planning, Agriculture, Housing and Infrastructure are:

- ▶ Public Management and Finance Act
- ▶ Public Service Management Act
- ▶ Public Management and Finance Act
- ▶ Trade & Business Licensing Act
- ▶ Local Companies (Control) Act
- ▶ Second-hand Dealers Act
- ▶ Liquor Licensing Act
- ▶ The Film Exhibition Control Act
- ▶ Special Economic Zone Act
- ▶ The Development and Planning Regulations
- ▶ The Development and Planning Act
- ▶ Building Code Regulations
- ▶ Building Code (Amendment) Regulations
- ▶ Electricity Act
- ▶ Electricity (Amendment) Act
- ▶ Electricity Regulations
- ▶ Standard Building Code (SBCCI)
- ▶ Builders Act
- ▶ The Builders Regulations
- ▶ Freedom of Information Act
- ▶ Freedom of Information (General) Regulations
- ▶ Freedom of Information (Information Commissioner) Regulations
- ▶ Public Management and Finance Act
- ▶ Public Service Management Act
- ▶ Public Management and Finance Act
- ▶ Public Service Management Act
- ▶ The International Traffic (International Circulations) Regulations
- ▶ The Traffic Amendment Bill 2020
- ▶ The Traffic (Categorization and Grouping) Regulations
- ▶ The Traffic (Disable Person) (Badges for Motor) Regulations
- ▶ The Traffic (Driving Instruction) Regulations
- ▶ The Traffic (Public Passenger) Regulations
- ▶ The Traffic (Public Transport Appeals Tribunal) Regulations
- ▶ The Traffic (Seat Belts) Regulations
- ▶ The Traffic (Speed Limit on Cayman Brac) Regulations
- ▶ The Traffic Control Regulations
- ▶ The Traffic Act
- ▶ The Traffic Regulations
- ▶ The Traffic Ticket Regulations
- ▶ The Traffic Act
- ▶ The Motor Vehicle Insurance (Third Party Risks) Act
- ▶ Public Management and Finance Act
- ▶ Public Service Management Act
- ▶ Public Management and Finance Act
- ▶ Public Service Management Act
- ▶ Freedom of Information Act
- ▶ Information & Communications Technology Act
- ▶ EU General Data Protection Regulation
- ▶ Data Protection Act
- ▶ Builders (Amendment) Bill, 2019 and the
- ▶ Trade and Business Licensing (Amendment) Bill, 2019.

Internal and External Audit Updates

The Ministry is compliant and has submitted and met all relevant legislative deadlines.



Ministry of Planning, Agriculture, Housing and Infrastructure

Contact Information



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Cayman Islands
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General inquiries: info@planning.gov.ky
Website: www.planning.ky

Department of Vehicle and Equipment Services

P.O. Box 1558
Grand Cayman KY1-1110
Cayman Islands
Tel: (345) 949-5644

Public Works Department

P.O. Box 10505
Grand Cayman KY1-1005
Cayman Islands
Tel: (345) 949-2547
Maintenance: (345)244-4838
Email: PWDHelpDesk@gov.ky

Department of Agriculture

181 Lottery Road, Lower Valley
Bodden Town
Grand Cayman
Tel: (345) 947-3090;
Livestock medical emergencies:
(345) 916-2218

Department of Vehicle and Driver’s Licensing

P.O. Box 1165, Grand Cayman KY1-1102
Tel: (345) 945-8344; 945-8345
Email: dmdl.helpdesk@gov.ky
Website: www.dmdl.gov.ky

Facilities Management

Government Administration Building
133 Elgin Avenue
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Email: fm.helpdesk@gov.ky

We are here and ready to assist you;
Give us a call today.

Glossary

CARDI	Caribbean Agriculture Research and Development Institute
CI FARM	Cayman Islands Farmers Assistance and Relief Measures
CIAS	Cayman Islands Agricultural Society
CIG	Cayman Islands Government
DVDL	Department of Vehicle and Driver’s Licensing
DVES	Department of Vehicle and Equipment Services
ESID	Electronic Service Identifier
ILM	The Institute of Leadership & Management
IPSAS	International Public Sector Accounting Standards
JGHS	John Gray High School
MRCU	Mosquito Research and Control Unit
Ministry of PAHI	Ministry of Planning, Agriculture, Housing and Infrastructure
NHDT	National Housing Development Trust
NRA	National Roads Authority
NiCE	National Community Enhancement Project
OCHA	Occupational Safety and Health Administration
PMFL	Public Management and Finance Law (2018 Revision)
PWD	Public Works Department
RCIPS	Royal Cayman Islands Police Service
UCCI	University College of the Cayman Islands



Ministry of Planning,
Agriculture, Housing
and Infrastructure

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