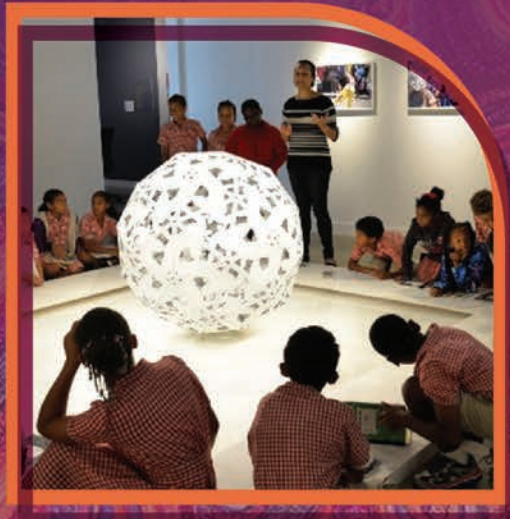




Ministry of Health  
Environment  
Culture & Housing



**2016-17**  
FINANCIAL YEAR

## About this Report

This Annual Report is for the Ministry of Health, Environment, Culture & Housing. The report outlines the Ministry's performance during the period from July 1st, 2016 to December 31st 2017 and compares it 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. 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.

## Contact Information

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## Who we are

The **Ministry of Health, Environment, Culture and Housing** (“the Ministry”) is responsible for a wide range of services critical to the well-being of the people of the Cayman Islands.

The Ministry ensures a healthy population through the development and implementation of strategic policies and legislation; it ensures sustainable use of natural resources and the environment, as well as the development of the youth through innovative programs.

## Departments and Sections

- ◆ Health Regulatory Services
- ◆ Mosquito Research & Control Unit
- ◆ Department of Counselling Services
- ◆ Environmental Health
- ◆ Department of Environment



## Statutory Authorities and Government Entities

- ◆ Health Services Authority
- ◆ Health Practice Commission
- ◆ Medical & Dental Council
- ◆ Council for Professions Allied with Medicine
- ◆ Nursing & Midwifery Council
- ◆ Pharmacy Council
- ◆ Cayman Islands National Museum
- ◆ Cayman National Cultural Foundation
- ◆ National Gallery
- ◆ Health Insurance Commission
- ◆ National Housing Development Trust (NHDT)
- ◆ National Conservation Council
- ◆ National Drug Council
- ◆ National Trust of the Cayman Islands



## Health Regulatory Services

The Health Regulatory Services ensures the provision of a well-regulated health insurance market in the Cayman Islands and assists the public in resolving complaints.

Through the Health Practice Commission, the Health Regulatory Services also provides supervision of the four Health Practice Councils, Policy Advice to the Ministry, and regulates healthcare facilities.

### It provides:

Advice to the Hon. Minister on matters relating to health insurance and health practice, including advice on amendments to the Health Insurance Act, Health Practice Act and Regulations. It investigates, advises, and resolves issues relating to various facets of the local healthcare landscape.

It also has responsibility for monitoring, assessing, and regulating premium rates charged by “Approved Insurers” for the Standard Health Insurance Contract, collecting Segregated Insurance Fund payments, monitoring the number of insured persons, and providing a public education programme on the relevant legislation and functions of the department.

Through the Health Practice Commission the health Regulatory Services:

- ◆ Register and License health care practitioners within their respective councils;
- ◆ Inspect and certify health care facilities for operation; and
- ◆ Collaborate with international and regional agencies to ensure that standards of professional practice are maintained by licenced practitioners

## Mosquito Research & Control Unit

The Mosquito Research & Control Unit (MRCU) suppresses mosquito populations to minimize discomfort from mosquito bites and protect residents and visitors from mosquito-borne diseases. It aims to enhance the quality of life for the community and promote the economy of the Cayman Islands.

Operations are designed to prevent the hatching of mosquito eggs into aquatic stages, impede the emergence of adult mosquitoes from larval forms and reduce the numbers of biting mosquitoes.

The Unit’s work also seeks to minimise the introduction of exotic disease-vector mosquitoes into the Cayman Islands and prevent local outbreaks of mosquito-transmitted diseases.

It employs various chemical and non-chemical control techniques, and maintains an active and innovative research program, to ensure mosquito control in the Cayman Islands is current with scientific advances and the highest professional standards.

## Department of Counselling Services

The Department of Counselling Services provides high-quality, cost-effective treatment services in the Cayman Islands. Services use evidence-based interventions and strength-based models that are culturally sensitive to fulfill the specific needs of the diverse population.

People of all ages and from all walks of life have benefitted and improved their lives by participating in the various services offered by the Department. It works patiently to assist those interested in changing their lives and strongly believes that the initial alliance that is created with each client is the foundation of the therapeutic relationship.

## Department of Environmental Health

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

### It provides:

Solid Waste Section Functions:

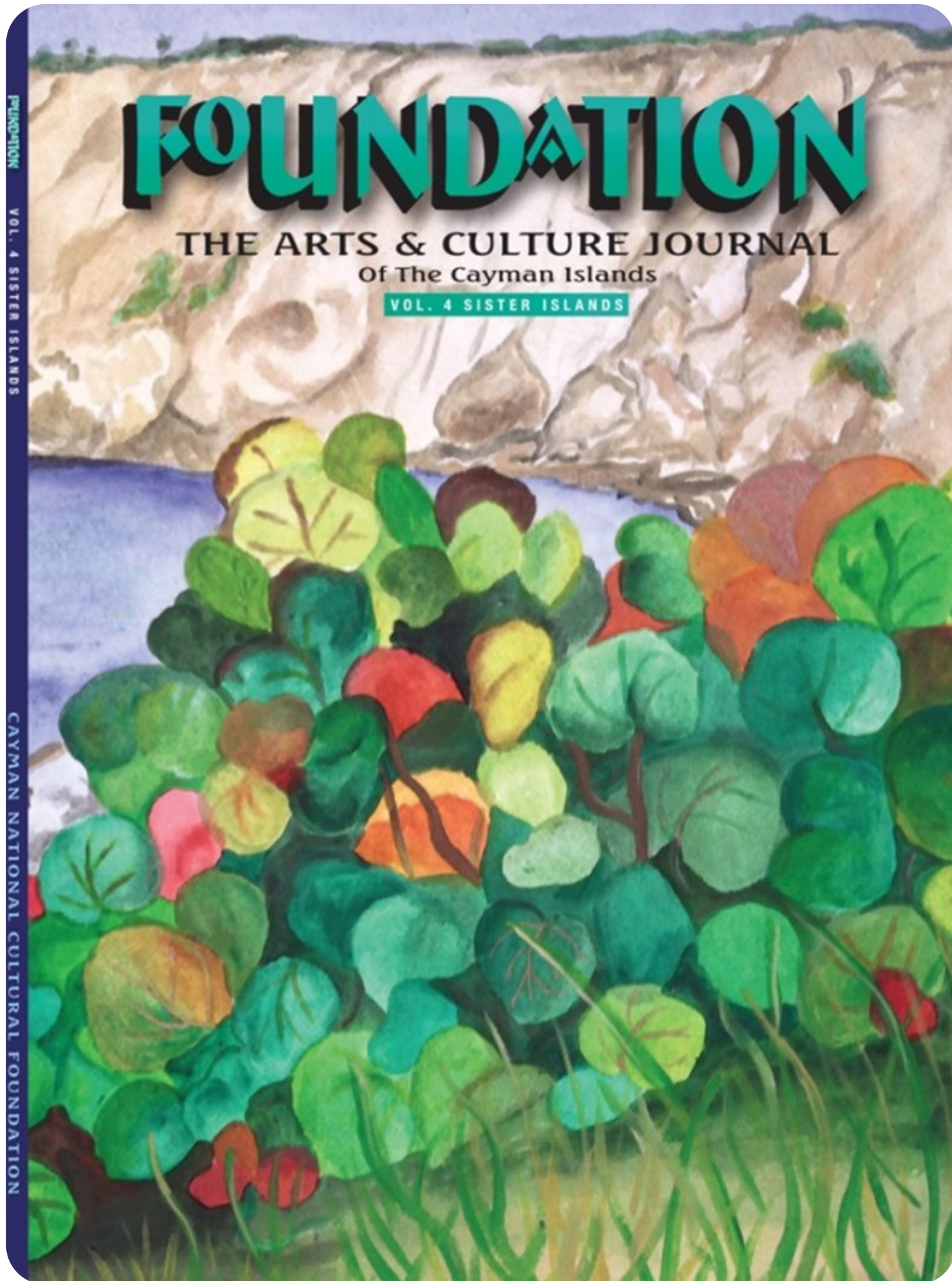
- ◆ Solid Waste Education and Awareness - provide the public with appropriate solid waste and recycling information and training.
- ◆ Solid Waste Collection and Litter Control – performed twice weekly from all residential units and performed as per contractual obligation to all commercial, institutional, and industrial customers. Litter Collection – performed on all main streets
- ◆ Collection of Recyclable Material – from large generators of office paper and lead acid batteries, and from all public depots for aluminum cans.
- ◆ Waste Reduction / Recycling – processing of all collected recyclables and dropped off materials to produce and market baled office paper, baled aluminum cans, palletized lead acid batteries, and bulked waste oil.
- ◆ Waste Disposal – provide waste disposal facilities and appropriate operational strategies to ensure waste is safely deposited and adequately compacted.

## Department of Environment

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

The DoE works to facilitate responsible management and sustainable use of the natural environment and resources of the Cayman Islands through various environmental protection and conservation programmes and strategies.

It works closely with various agencies, including the Department of Environmental Health, which is responsible for solid waste management, monitoring of air and water quality from a human health perspective, occupational safety, food safety, etc., and the National Trust, whose mission is to preserve natural environments and places of historic significance for present and future generations.



## 2016-17 Results

Financial Performance Measures	2016-17 Target	2016-17 Actual
Revenue from Cabinet	24,635	31965
Revenue From Ministries, Portfolios, Statutory Authorities And Government Companies	99	-
Revenue from Others	4,087	6201
Operating Revenue	28,821	38166
Operating Expenses	27,571	35887
<b>Operating Surplus/Deficit</b>	<b>1,251</b>	<b>2279</b>
<b>Net Worth</b>	<b>45,909</b>	<b>33808</b>

Cash Performance (\$000'S)	2016-17 Target	2016-17 Actual
Cash Flows From Operating Activities	83	6719
Cash Flows From Investing Activities	-11,088	-1737
Cash Flows From Financing Activities	11,088	1696
<b>Change In Cash Balances</b>	<b>83</b>	<b>6678</b>

Financial Performance Ratio	2016-17 Target	2016-17 Actual
Current Assets : Current Liabilities	3.9:1	3.21:1
Total Assets : Total Liabilities	9:1	5.13:1

Human Capital Measures	2016-17 Target	2016-17 Actual
Total Full Time Equivalent Staff Employed	189	

Physical Capital Measures	2016-17 Target	2016-17 Actual
Value Of Total Assets	49,935	41994
Asset Replacements: Total Assets	-	-
Book Value Of Assets: Cost Of Those Assets	-	-
Depreciation: Cash Flow On Asset Purchases	-	-
Changes To Asset Management Policies	-	-

## Message from the Hon. Minister

“ I am grateful for the opportunity to be in service to the people of these Islands along with my Parliamentary colleagues, Ministry staff, and the many public officers who thrive daily to ensure effective and efficient public service. To them, I owe an eternal gratitude, with them, I know there is no limit to what we can achieve.



**Hon. Dwayne Seymour**  
*Minister for Health, Environment,  
Culture & Housing.*

I am pleased to present the Annual Report for the Ministry of Health, Environment, Culture & Housing for the 2016-17 fiscal year. The report highlights my Ministry's achievements from July 2016 to December 2017 and explains the steps taken to deliver the government's policy priorities during that period.

The Cayman Islands enjoy a beautiful, clean environment, our people have access to healthcare, and our culture is rich, vibrant, and enthusiastically shared with residents and visitors to our shores.

These facets of our society reflect the pride of our people, our care in preserving that which we are only borrowing from future generations, and the spirit of a nation that continues to grow from strength to strength.

Preserving and advancing these facets also form a crucial part of my Ministry's responsibility. This report briefly highlights some of the efforts taken to advance our collective responsibility to preserve and showcase our culture while ensuring the safety of our people, the resiliency of our infrastructure, and what it means to be Caymanian.

The outcomes you will read about in this report are from the concerted efforts and dedicated work of the men and women who serve in our outstanding public service. Their commitment to the various subject areas and the passion and professionalism with which they serve are beacons of inspiration and courage.

As Minister, it is my duty to ensure they have the resources necessary to deliver the level of public service the country deserves and the legislative framework to empower and support their work.

In 2016, the government commenced the Endangered Species (Trade and Transport) (Amendment) Act, 2015, to implement the Convention on International Trade in Endangered Species of Flora and Fauna and better regulate the trade and transport of animals and plants between islands.

The following year, the first Terrestrial Protected Areas established under the National Conservation Act were approved on Crown land in Grand Cayman and Little Cayman. On the 12th of December 2017 the second set of protected areas were also approved, including the establishment of the first protected areas on Cayman Brac. These are small examples of the steps taken to ensure a conducive legislative framework.

To serve is a privilege. I am grateful for the opportunity to be in service to the people of these Islands along with my Parliamentary colleagues, Ministry staff, and the many public officers who thrive daily to ensure effective and efficient public service. To them, I owe an eternal gratitude, with them, I know there is no limit to what we can achieve.

As stewards and servants of the public, we are obliged to account for the services we provide and the resources we use; this annual report recognizes this responsibility, and I am proud to present my Ministry's performance and achievements for 2016-17.

## Message from the Chief Officer

“ I am proud of the government’s work to enable access to healthcare for some 1,585 vulnerable persons who have been deemed medically indigent. The \$7.5 million collected by the Department of Health Regulatory Services in 2016-17 partially supports these individuals, enabling them to access healthcare at our Health Services Authority.



**Jennifer Ahearn**  
Chief Officer, Ministry of Health,  
Environment, Culture & Housing

I am pleased to provide the annual report for the Ministry of Health, Environment, Culture & Housing for the fiscal period ended December 31st, 2017. This report fulfills an important component our system of accountability by providing key stakeholders with information regarding our objectives, achievements, financial performance and use of resources.

The period from July 2016 to December 2017 was very active for the Ministry and for me as Chief Officer. It was punctuated by significant highs and at times, a few challenging circumstances. Throughout, I was privileged to be supported by a team of professionals who exemplify the Civil Servant’s code of conduct through hard work, discipline and dedicated service.

Over the next few pages, I will share stories of our journey this year and some of our ministry’s key achievements in 2016-17.

Health and access to healthcare are crucial parts of our lives. I am proud of the government’s work to enable access to healthcare for some 1,585 vulnerable persons who have been deemed medically indigent. The \$7.5 million collected by the Department of Health Regulatory Services in 2016-17 partially supports these individuals, enabling them to access healthcare at our Health Services Authority.

The team at the Mosquito Research and Control Unit also had an active year as they worked tirelessly to prevent any largescale local transmission of mosquito-borne diseases such as chikungunya and Zika. Their successful efforts resulted in the complete absence of any locally detected mosquito-borne disease during the final quarter of the fiscal period.

The MRCU team is now implementing its plans to expand operations on Cayman Brac and Little Cayman to ensure those Islands also remain free of any large-scale transmission of mosquito-borne illnesses.

The Cayman Islands’ beautiful environment requires sustained efforts to ensure its protection, management, and preservation for future generations. Our Department of Environment saw several highlights and milestones during the year including the full commencement of the National Conservation Act on August 15th, 2016.

Looking ahead, I am encouraged by the innovation and positive changes within various areas of the Ministry. New programmes are being introduced by our Counselling Centre team, research continues in our mosquito control strategies, and the Statutory Authorities and Government Owned Companies under the Ministry’s remit are doing some fantastic things.

It is a privilege and an honor to report on my Ministry’s achievements and the services we delivered in 2016-17. I would like to thank my dedicated team, and our partners in the public and private sectors for their continued support for the advancement of our work.





# Overview of Accomplishments



## Department of Health Regulatory Services (DHRS)

The 18-month fiscal period was busy for the Department of Health Regulatory Services (DHRS). The department issued some 1,385 licenses for healthcare practitioners through their respective Councils and issued approved insurer certificates to seven companies meeting the relevant requirements.

At the end of the reporting period, 149 registered and certified healthcare facilities were operating in the Cayman Islands. The DHRS conducted 82 on-site inspections of these facilities, 50 of which resulted in certification. This work is part of the Department's efforts to ensure those facilities meet established standards for the safe delivery of services.

A targeted public engagement campaign was undertaken to inform the community and various stakeholders about the Health Insurance Act amendments. Efforts included informational brochures, pamphlets, formal presentations, and debates on Radio Cayman.

The Department saw a 27.6% increase in complaints/inquiries, resulting in 7,103 complaints being processed. Approximately 75% of these were resolved before the fiscal year ended, including some being prosecuted in the courts and others where fines were levied under section 24 of the Health Insurance Act.

The DHRS works tirelessly to ensure fair dealings between insurers, providers, and those they serve; however, when things go wrong, the department also has a responsibility to try and resolve any dispute.

There were 1,585 persons on the Medical Indigents list at the end of the fiscal year. The Government collects a fee from insured persons to contribute toward the care of these individuals which the DHRS collects. Some \$7.5 million was collected during the 2016-17 fiscal period.



## Mosquito Research and Control Unit (MRCU)

It is often difficult to measure the work of the Mosquito Research and Control Unit. This is largely because their success is often based on what doesn't happen (the mosquitoes that do not bite you or the diseases that do spread) instead of tangible deliverables.

This is evident in some of the impressive work the Department delivered for the 2016-17 fiscal year.

Zika and chikungunya were topical issues during the fiscal period. Through the Department's efforts, the Cayman Islands successfully prevented those diseases from becoming endemic. Notably, the Cayman Islands had no detected mosquito-borne disease during the last quarter of 2017 (from October 1<sup>st</sup> to December 31<sup>st</sup>). Public Health received seven results from the Caribbean Public Health Agency (CARPHA) on December 1<sup>st</sup>, 2017 and all were negative for Dengue, chikungunya, and Zika).

The 2017 work programme to reduce the abundance of local *Aedes aegypti* mosquitoes included implementing a sterile male release programme based on the Oxitec

RIDL genetically modified mosquito. This is part of the Unit's continuous work exploring innovative measures to control and reduce the mosquito population within the Cayman Islands.

The "Friendly *Aedes aegypti* Programme" was a public health initiative to combat the *Aedes aegypti* mosquito, conducted in collaboration with Oxitec, a U.K.-based biotech company.

The West Bay programme took place between July 2016 and April 2017 (with an extension through to August 2017) in a section of West Bay known to be a hot-spot for the *Aedes aegypti* mosquito.

In June 2017, the National Conservation Council granted conditional permission for the programme to be extended island-wide in Grand Cayman. The permit was ratified in October 2017.

The Unit met in Cayman Brac on 10th December 2017 to address stakeholders (including the Sister Islands Tourism Association) on mosquito control measures for Cayman Brac and Little Cayman.

Attendees learned of the Unit's plan to regularly deploy an aircraft and ground crew to the Sister Islands during the main mosquito breeding season to apply residual larvicide as a proactive control measure. This initiative will benefit from the recent re-mapping of Little Cayman and Cayman Brac, which has now been uploaded to the aircraft's flight track guidance system.

The Unit is awaiting the arrival of a purpose-built loader from the USA to accompany the truck and larvicide intended for Cayman Brac. A fogger machine and a new fogger truck from Grand Cayman were also sent to Little Cayman in late 2017. Little Cayman now has two functioning foggers/trucks to increase mosquito control.

These control measures are an ongoing effort. In addition to conducting routine surveillance and control activities, Cayman Brac maintains a high, prompt response to rainfall and or requests from the public for adulticiding operations.

On Grand Cayman, the Unit also participated in a Field Study that evaluated the efficacy of an aerial application of Fyfanon EW Applied at 2.8 fluid ounces Per Acre Against Caged *Aedes aegypti* adult mosquitoes.





## Department of Counselling Centre

Staff from across the Family Resource Centre and The Counselling Centre undertook nine days of training to enable the Department to deliver the Stop Now And Plan (SNAP) Programme.

SNAP is an award-winning, evidence-based, gender-specific program that teaches children struggling with behaviour problems, and their parents, how to make better choices “in the moment.”

The training took place through a partnership with YouthACT. Five families of 6—to 8-year-old boys were launched into the 13-week pilot programme in early September 2017. Referrals were also received for the second cohort, which is planned to begin in January 2018.

SNAP was recommended in a report by the Institute of Public Administration of Canada (IPAC) some five years ago. It took quite a bit of effort to bring the programme to Cayman as part of the overall crime prevention strategy; the Department is therefore excited to have contributed to making this a reality.

The programmes for victims of domestic violence was expanded by introducing two new groups during the 2016-17 fiscal period. The Healing Circle Programme is a support group designed to empower women to break free from the cycle of abuse within a safe and secure environment. Having offered this 12-week group twice during this Budget year, a need was recognised for ongoing support to be provided to women beyond their initial participation. A monthly support group (WAVE) was therefore developed to meet this need.

The Department successfully brought world-renowned speaker, cultural theorist, and gender activist Dr. Jackson Katz to deliver the keynote address for International Women’s Day 2017. As the co-author of the “bystander approach” within the gender violence prevention field, Dr Katz’s message resonated strongly with the hundreds of persons from across the community that attended the one-night event, and marked the beginning of the conversation to strengthen both the systems response to males as well as men’s involvement in these issues.

## The Department of Environment

The Department of Environment is crucial to protecting and preserving our precious natural resources. The Department had another active period in 2016-17. The following are some of its highlights.

- ◆ In July 2016 the matter of the coral damage incident involving the motor yacht Tatoosh was settled out of court for an undisclosed amount.
- ◆ In July 2016 the decisions of the DoE and NCC in relation to the release of genetically modified mosquitoes were unsuccessfully challenged in a judicial review.
- ◆ In 2016, the government commenced the Endangered Species (Trade and Transport) (Amendment) Act, 2015 to implement the Convention on International Trade in Endangered Species of Flora and Fauna and better regulate the trade and transport of animals and plants between islands.
- ◆ Parts 5 and 7 (except sections 46 & 47) of the National Conservation Act commenced on 15th August 2016, completing the full commencement of the law.
- ◆ In November 2016 the DoE hosted the Annual Gulf and Caribbean Fisheries Institute meeting which touched on important subjects such as Marine Protected Areas, the management of spawning aggregations, and how climate change impacts the marine environments.
- ◆ The Department also completed its first year of research and monitoring in a two-year Darwin-Plus funded project aimed at assessing the conservation status and needs of seabird populations in the Cayman Islands. The research includes the regionally important red-footed booby colony on Little Cayman.
- ◆ Upon recommendation from the National Conservation Council, the first Terrestrial Protected Areas established under the National Conservation Law were approved on Crown land in Grand Cayman and Little Cayman in early May 2017.
- ◆ The new protected areas include Crown land in the proposed Barkers National Park, Vidal Cay, the Crown mangrove Cays along the western periphery of North Sound, Crown land in the Central Mangrove

Wetland, Crown land in the Lower Valley Forest, and an additional parcel of Crown land in the Booby Pond Nature Reserve.

- ◆ On the 12th December 2017 the second set of protected areas were approved. These involved the establishment of the first protected areas on Cayman Brac: 10 parcels in the biodiverse Hemmington forest on the Bluff and one parcel near the Lighthouse on the east end of the Bluff. Other areas protected were the East Interior Wetland on Little Cayman and two small additional parcels of Crown land in Barkers on Grand Cayman.
- ◆ The August 2017 survey of green iguanas on Grand Cayman conducted by DoE estimated the population at just over one million. This follows various green iguana removal trials carried out in 2016-17 involving a range of culling approaches from trained shooters, other professional cullers, and a bounty involving the public.
- ◆ With surveys done every year since 2014, it is now possible to state with some certainty that to cause a decline in the green iguana population, it will be necessary to cull significantly more than 0.5 million iguanas in both 2018 and 2019. To make an impact sufficient to give a noticeable relief to the community, that target needs to be closer to 1 million iguanas culled in 2018.

- ◆ In September 2017 the DoE hosted species conservation planning workshops for both the Sister Islands Rock Iguana and the Blue Iguana. The workshops benefitted from the participation of on-island partners such as the National Trust and several volunteers and overseas experts from Mississippi State University and the San Diego Zoo.
- ◆ Between 1st July 2016 and 31st December 2017, the DoE (under the National Conservation Council's delegated authority) carried out 668 consultations (including Planning applications and Coastal Works permits.) These were carried out under section 41 of the National Conservation Act. Of these, eight (8) were formally screened for an Environment Impact Assessment (EIA), and it was determined that six (6) required an EIA (0.8%). Of all the EIAs screened during this period, only one was for a private developer (Crymble Landholdings – SMB beachrock removal).



## Statutory Authorities and Government Owned Companies (SAGCs)

The Ministry oversees several SAGCs; below are brief highlights of the achievements of some of those entities during the financial year.

### National Drug Council

Policy advocacy and development are significant in addressing the negative impacts of alcohol, tobacco, and other drugs in our communities. The Council conducted the Cayman Islands Student Drug Use Survey (CISDUS) in 2016. It involved all students in years seven (7) through twelve (12), attending public and private schools in Grand Cayman and Cayman Brac.

In total 2,982 students (50.9% females, 49.0% males) completed the self-administered questionnaire. Thirteen high schools in the Cayman Islands participated in 2016. Of the 3,486 (approx.) enrolled students, 2,982 completed the questionnaires resulting in a participation rate of 85.5%. Alcohol remained the

most commonly reported drug used by adolescents in the Cayman Islands.

According to the Student Drug Use Survey:

- ◆ Approximately 33.0% of students surveyed in years 7-8; and 85.8% of students surveyed in years 9-12 reported lifetime use of alcohol.
- ◆ Lifetime use of alcohol varied significantly by gender, with 35.6% of male students and 30.8% of female students reporting lifetime use in years 7 to 8. There was no significance in variation by gender among students in years 9-12 with 85.6% of males and 85.9% of females reporting lifetime use.



- ◆ In general the prevalence of lifetime alcohol use increased with age. Although year 8 students reported a lower prevalence of use than year 7 students, the prevalence amongst year 9 students was significantly higher than year 8 students. Year 12 students showed a slightly higher prevalence rate than year 11 students.

Surveys were also conducted at Her Majesty’s Cayman Islands Prison Service (HMCIPS) in 2017. The survey results showed that most (90.5%, n= 143) offenders reported using at least one drug in their lifetime.

The results also show that offenders reported the highest prevalence for alcohol (80.4%), followed by tobacco (78.5%), marijuana (70.9%), e-cigarettes (19.6%), crack cocaine (13.9%) and cocaine powder (12.7%).

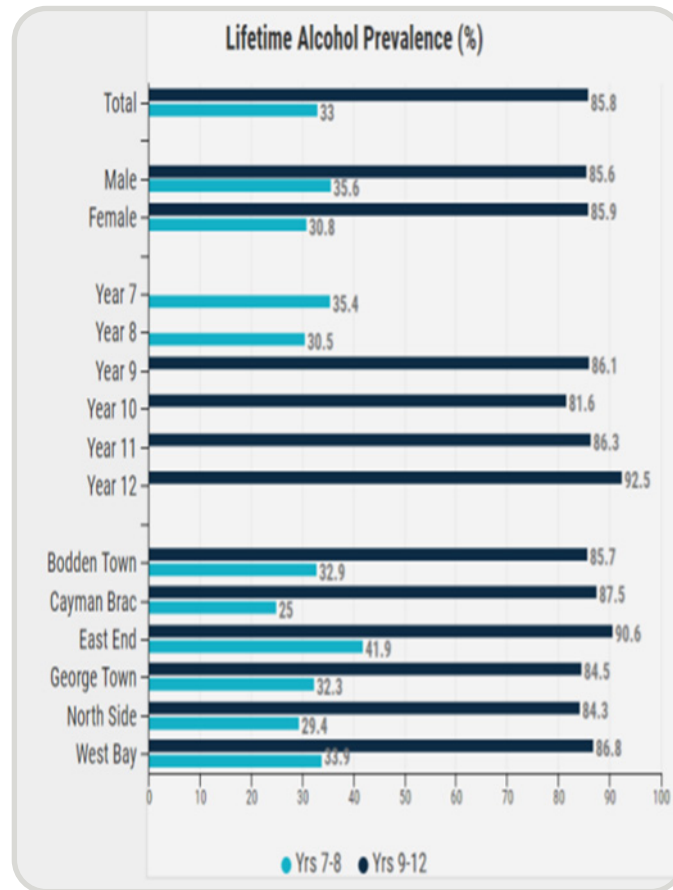
A Lifetime prevalence of 10.8% was reported for “other drugs” (acids, prescription drugs, ecstasy, mushrooms, mollies, and LSD) (Figure 4.3.1).

Prevention and education are key components of the NDC’s efforts. These components are conveyed through various presentations to students, parents, community/ special interest groups, and teachers in Grand Cayman and Cayman Brac as requested.

High schools have been the principal audience of programming and have been ongoing for several years; however, the NDC has piloted programming in primary schools over the last two years.

In 2016/17, the Council provided over 600 presentations covering the harmful effects of alcohol, tobacco, and other drugs on our bodies, families, and the communities in which we live.

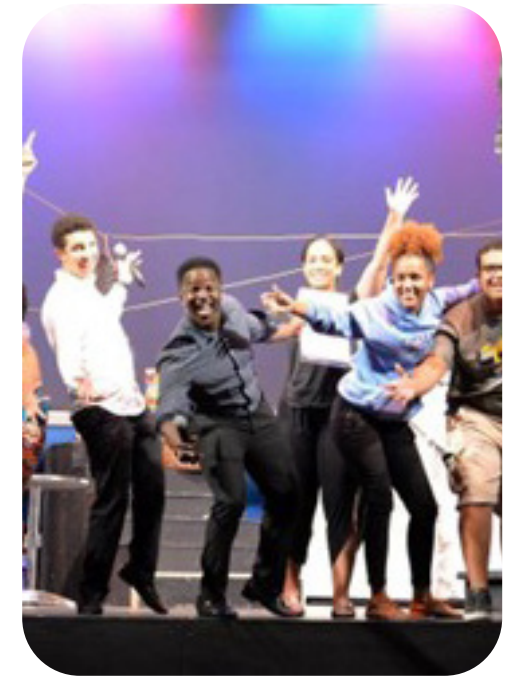
The Council further developed “Youth 2 Youth” in Grand Cayman during the reporting period. “Youth 2 Youth” is a community-based drug prevention programme aimed at harnessing the powerful influence of peer pressure and making it a positive force that encourages young people to live alcohol, drug, and tobacco-free lives.



The Programme was expanded this year to include full-time operations in Cayman Brac. The youths also participated in several community-based activities including:

- ◆ CIFEC Recruitment Fair
- ◆ JGHS Club Day
- ◆ Red Sky at Night
- ◆ Ritz Job Fair
- ◆ Walk Against Drugs

“Youth 2 Youth” also serves to build leadership skills and employs a Youth Advisory Board (YAB) to do so. The YAB works to promote Youth 2 Youth’s mission and to educate their peers on the dangers of alcohol, tobacco, and other drugs. YAB teens serve as a link between the youth, their schools, and the community. YAB is a place for our teens to express ideas and opinions while building their leadership skills.



## The National Gallery of the Cayman Islands

Our National Gallery also celebrated an exciting year with several key achievements. Some of those achievements include:

- ◆ Connecting with **7,957** local students through programming, school tours, and festivals, and recorded **25,315** visits to NGCI in 2016/17 (18 months);
- ◆ Exchange of an average of **50** monthly (with multiple repetitions during the month) educational programmes, lectures, and events for the Cayman Islands community, in Grand Cayman and Cayman Brac;
- ◆ Hosted eight major art exhibitions (and several smaller education exhibitions) with a related series of educational workshops, screenings and lectures for each. Highlights include Upon the Seas/Saltwater in Their Veins (Jan-May 2017); REVIVE – Celebrating Traditional and Contemporary Caymanian Craft (Oct-Dec 2017); Mediating Self (July- Oct 2017), and Horacio Esteban – Sculptor, Artist, Artisan (Oct-Dec 2017). In addition, the Gallery managed an exhibition for the Cayman Catboat Club with a related series of educational workshops, screenings and lectures for each.
- ◆ The NGCI supported Caymanian artists in overseas exhibitions and residencies in Miami, Barbados, Aruba, London and Leipzig;
- ◆ The Gallery hosted two international arts and museum conferences: The Museum Association of the Caribbean annual conference (October 2016) and Tilting Axis - a strategic regional group designed to create alliances for the further development of infrastructure, production and markets for the Caribbean’s visual arts sector (May 2017.)
- ◆ NGCI projects received significant local and international publicity during the review period including coverage in ARC Magazine, MOKO Magazine, the Nassau Guardian, Guyana Chronicle, Africanah e-zine and Caribbean InTransit; and the Museum Association of the Caribbean, National Art Gallery of the Bahamas, and Tilting Axis websites – helping to raise the visibility of the Caymanian art scene abroad;
- ◆ The Gallery also maintained its top Employer Award in 2016.

- ◆ NGCI's Creative Careers Programme - a career development, work experience, and summer internship and training programme welcomed 37 students and was awarded the Chamber of Commerce "Commitment to Education Grand Award" (Oct 2016) at the inaugural Business Excellence Award event
- ◆ NGCI published "The Art of the Cayman Islands," the first comprehensive book exploring the history of Caymanian Art and the NGCI National Collection (with images and bios by 75 artists). Books were

gifted to all schools and libraries in Cayman; and is helping to regenerate revenue for NGCI through sales" to "Books were gifted to local schools and libraries and is helping to generate revenue for NGCI through sales.

- ◆ NGCI celebrated its 20th Anniversary in 2017. Celebrations were launched with a Maritime Art Exhibition featuring 35 local artists and continued with the Art on the Road project (classroom visits to all Cayman Islands primary schools with a maritime-themed activity).

## Looking Ahead

The Ministry and its subjects have some exciting plans for 2018.

The DHRS plans to introduce online application submission and payment via credit or debit card for practitioner registration renewals. The Department will work with the Government's Computer Services Department to bring this to fruition.

Other agenda items include collaborating with the Department of Immigration and other government entities to share information and implement a 'Culture of Compliance;' reviewing the Standard Health Insurance Fees (SHIF); and increasing public education initiatives by 20% through the use of P.S.A, town hall meetings, Health Care Conference Forum and regular meetings with stakeholders. Work will also be carried out to review the aging Pharmacy Act and the Health Practice Act and Regulations

The Mosquito Research and Control Unit's objectives for the fiscal year 2018 include developing and implementing a public education programme to enhance the effectiveness of the Department's overall mosquito control strategy by improving public awareness of the issues surrounding mosquito control and encouraging the general public's involvement in particular control methods.

The Unit will also focus on its ongoing measures to prevent chikungunya and Zika from becoming endemic to the islands. While grassland Mosquitoes are a nuisance to locals and visitors, they are not known as disease spreaders. Notwithstanding, the Unit will research and develop control methods targeting Grassland Mosquitoes to control and reduce the population where possible. Part of that effort will include improvements in the application efficiency through research in spray droplet dynamics.

The Department of Environment will work to increase the protection of marine and terrestrial habitats; enhance capacity through a sustainable development Unit on Cayman Brac; address the threat of alien invasive species and continue with the implementation of the National Conservation Act.

# Management Discussion and Analysis on Financial Statements

## Results of operations

The Ministry closed the eighteen-month fiscal period with a \$2.28 million surplus, \$1.5 million better than the final budget. This surplus was largely achieved through better-than-expected performance for the various revenue line items the Ministry collects.

### Revenue

Revenue collections of \$38.1 million were \$5.35 million more than the budget anticipated. The Ministry saw significant revenue growth compared to the prior period (notwithstanding the 18-month comparison) due to the level of Outputs provided to the Cabinet. Revenue from products and services delivered to the public was some 55% higher than the previous fiscal year. This demonstrates consistent public services in areas such as garbage collection from residential and commercial properties.

The Ministry's goal is to deliver public services at an optimal cost and to charge a fair price for those services. The Ministry largely operates on a cost recovery basis (as opposed to one that is based on generating profits), therefore, revenue stability is maintained when the input cost of delivering services is prudently managed.

### Expenses

The Ministry's 2016-17 operating expenses closed at \$35.89 million for the eighteen month period. Personnel costs account for more than half the Ministry's expenses (\$20.4 million) and reflect the service nature of the Ministry's operations. This is followed by Supplies & Consumables at 35% and depreciation and amortization which accounts for 7.5%.

Several expense items exceeded the final budget. These include Supplies and Consumables (\$2 million higher than budget), Depreciation and Amortization (\$1.4 million higher than budget) and Personnel Costs which showed a \$418k budget overrun.

Personal Costs were higher than the budget mainly due to an increase in overtime costs for the Department of Environmental Health for the landfill.

There was also a noted variance between the original and final budget for Personnel Costs mainly due to the transfer of the Department of Environment and Department of Counselling Services to the Ministry during the budget period.

Supplies and consumables were higher than budget due to the increased costs relating to the Zika Virus prevention. The cost of the prevention activities was approved by Cabined with additional funding provided to the Mosquito Research and Control Unit.

The original budget did not properly reflect the cost impact of depreciating assets held by the Ministry during the year. The final accounting calculation therefore resulted in a budget overrun in this area. As depreciation is a non-cash item, the budget overrun did not negatively impact the Ministry's ability to deliver services.

# Financial Position

The Ministry had a closing cash balance of \$10.5 million, a marked increase over the 2016 closing position of \$3.8 million. Notwithstanding, the closing cash was than lower than the budget anticipated by some \$2.2 million due to outstanding Cabinet billings/funding at year end.

## Current Assets

The Ministry had a closing cash balance of \$10.5 million, a marked increase over the 2016 closing position of \$3.8 million. Notwithstanding, the closing cash was than lower than the budget anticipated by some \$2.2 million due to outstanding Cabinet billings/funding at year end.

Trade Receivables as at the end of the fiscal year amounted to \$13.4 million, an increase of \$490 thousand from the 2016 position. This position exceeded the final budget by \$8.6 million due to the outstanding Cabinet billings previously mentioned.

Other Receivable increased by \$56 thousand in 2017. It was \$1.3 Million over the final budget due to a delayed Equity Injection from Cabinet.

The insecticides inventory used in the control of the local mosquito population was lower than the approved budget by \$1.3 million due to higher usage during the period. This largely relates to prevention efforts associated with the threat of mosquito borne illnesses.

## Non - Current Assets

The Ministry recorded fixed assets with a net book value of approximately \$15.7 million at the close of the fiscal period.

This principally consisted of other Plant and Equipment (\$887 thousand), Buildings (\$7.4 million), Furniture and Fixtures (\$68 thousand), Computer Hardware (\$71 thousand), Office Equipment (\$56 thousand), Other Assets (\$348 thousand), Motor Vehicles (\$5 million), Marine Vessels (\$295 thousand) and Aircraft (\$833 thousand).

The Ministry anticipated a closing fixed asset base of some \$29.4 million. The lower than expected result is due to delays in the procurement of certain assets.

## Current Liabilities

The Ministry focused on the timely settlement of its financial obligations during the year. This resulted in the closing balance for Trade Payables, Other Payables and Accruals falling well below the levels anticipated by the budget.

Employee entitlements was slightly above the approved budget due to its exclusion from the original budget. There was also some \$4.7 million in surplus repayable at the close of the fiscal year which is largely due to timing.

## Net Worth

The Ministry's closing Net Assets for 2016-17 was \$33.8 million. The position, whilst favourable, was \$11.6 million lower than the final budget due to the delay in planned equity investments during the period.

The Ministry budgeted \$6.5 million in equity investments for land purchases for the Integrated Solid Waste Management project, however, plans for this acquisition changed during the fiscal year.

## Conclusion

The Ministry achieved another solid year of service delivery and financial performance. While some areas varied from the plans outlined in the final budget (mainly due to timing and factors outside the Ministry's control), the Ministry finished in a surplus position and with sufficient cash resources to settle obligations as they fall due.

Management looks forward to another successful year in 2018 and the completion of works and projects deferred in 2016-17.



## CAYMAN ISLANDS GOVERNMENT

### MINISTRY OF HEALTH, ENVIRONMENT, CULTURE AND HOUSING (FORMERLY THE MINISTRY OF HOME AFFAIRS, HEALTH & CULTURE – HEALTH & CULTURE)

### FINANCIAL STATEMENTS

### FOR THE EIGHTEEN-MONTH PERIOD ENDED

31 DECEMBER 2017



Cayman Islands Government

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**MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING**

**STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

These financial statements have been prepared by the Ministry of Health, Environment, Culture & Housing (the "Ministry") in accordance with the provisions of the *Public Management and Finance Act (2017 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 (2017 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.

The financial statements fairly present the financial position, performance, and cash flows of the Ministry for eighteen-month financial period ended 31 December 2017.

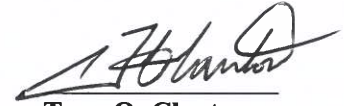
To the best of our knowledge, we represent that these financial statements:

- (a) completely and reliably reflect the financial transactions of the Ministry for the eighteen-month financial period ended 31 December 2017;
- (b) fairly reflect the financial position as at 31 December 2017 and performance for the eighteen-month financial period ended 31 December 2017; and
- (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 of Auditing.

  
Nellie Pouchie  
Chief Officer

Date: 16 December 2022

  
Troy O. Claxton  
Chief Financial Officer

Date: 16 Dec 2022

## AUDITOR GENERAL'S REPORT

To the Members of Parliament and the Chief Officer of the Ministry of Health, Environment, Culture and Housing

### Opinion

I have audited the financial statements of the Ministry of Health, Environment, Culture and Housing (the "Ministry"), which comprise the statement of financial position as at 31 December 2017 and the statement of financial performance, statement of changes in net worth and cash flows statement for the 18 month period from 1 July 2016 to 31 December, and notes to the financial statements, including a summary of significant accounting policies as set out on pages 9 to 32.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Ministry as at 31 December 2017 and its financial performance and its cash flows for the 18 month period from 1 July 2016 to 31 December 2017 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.

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

Management is responsible for the preparation and fair presentation 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 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'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

## AUDITOR GENERAL'S REPORT (continued)

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 (2017 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, CPFA  
Auditor General

16<sup>th</sup> December 2022  
Cayman Islands

MINISTRY OF HEALTH, ENVIRONMENT, CULTURE AND HOUSING  
GOVERNMENT OF THE CAYMAN ISLANDS  
STATEMENT OF FINANCIAL POSITION  
AS AT 31 DECEMBER 2017

Prior Year Actual Restated 2015/16 \$'000		Note	Current Period Actual \$'000	Original Budget \$'000	Final Budget \$'000	Budget Variance (Final v Actual) \$'000
<b>Current Assets</b>						
3,778	Cash and cash equivalents	3	10,456	12,698	12,698	2,242
12,954	Trade receivables	4	13,444	4,879	4,879	(8,565)
1,946	Other receivables	4	2,002	652	652	(1,350)
583	Inventories	5	357	1,733	1,733	1,376
18	Prepayments	6	24	2,076	2,076	2,052
<b>19,279</b>	<b>Total Current Assets</b>		<b>26,283</b>	<b>22,038</b>	<b>22,038</b>	<b>(4,245)</b>
14,284	Property, plant and equipment	7	15,711	29,397	29,397	13,686
<b>14,284</b>	<b>Total Non-Current Assets</b>		<b>15,711</b>	<b>29,397</b>	<b>29,397</b>	<b>13,686</b>
<b>33,563</b>	<b>Total Assets</b>		<b>41,994</b>	<b>51,435</b>	<b>51,435</b>	<b>9,441</b>
<b>Current Liabilities</b>						
407	Trade payables	8	1,117	5,526	5,526	4,409
730	Other payables and accruals	8	1,823	-	-	(1,823)
-	Unearned revenue	9	257	-	-	(257)
236	Employee entitlements	10	253	-	-	(253)
2,457	Repayment of surplus		4,736	-	495	(4,241)
<b>3,830</b>	<b>Total Current Liabilities</b>		<b>8,186</b>	<b>5,526</b>	<b>6,021</b>	<b>(2,165)</b>
<b>3,830</b>	<b>Total Liabilities</b>		<b>8,186</b>	<b>5,526</b>	<b>6,021</b>	<b>(2,165)</b>
<b>29,733</b>	<b>Net Assets</b>		<b>33,808</b>	<b>45,909</b>	<b>45,414</b>	<b>11,606</b>
<b>NET WORTH</b>						
34,817	Contributed capital		38,932	46,087	46,087	7,155
324	Revaluation reserve		324	730	730	406
(5,408)	Accumulated surplus/(deficit)		(5,448)	(908)	(1,403)	4,045
<b>29,733</b>	<b>Total Net Worth</b>		<b>33,808</b>	<b>45,909</b>	<b>45,414</b>	<b>11,606</b>

The accounting policies and notes on pages 9-32 form an integral part of these financial statements.

MINISTRY OF HEALTH, ENVIRONMENT, CULTURE AND HOUSING  
GOVERNMENT OF THE CAYMAN ISLANDS  
STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE EIGHTEEN-MONTH PERIOD ENDED 31 DECEMBER 2017

Prior Year Actual Restated 2015/16 \$'000		Note	Current Period Actual \$'000	Original Budget \$'000	Final Budget \$'000	Budget Variance (Final v Actual) \$'000
<b>Revenue</b>						
20,060	Sale of goods and services	11	38,146	28,821	32,812	(5,334)
-	Donations	13	1	-	-	(1)
-	Other revenue		19	-	-	(19)
<b>20,060</b>	<b>Total Revenue</b>		<b>38,166</b>	<b>28,821</b>	<b>32,812</b>	<b>(5,354)</b>
<b>Expenses</b>						
10,691	Personnel costs	14	20,397	17,065	19,979	(418)
8,956	Supplies and consumables	15	12,646	9,080	10,607	(2,039)
1,324	Depreciation & Amortisation	7	2,703	1,207	1,252	(1,451)
49	Litigation costs	16	151	218	218	67
(5)	Other Gains and Losses	17	(10)	-	-	10
<b>21,015</b>	<b>Total Expenses</b>		<b>35,887</b>	<b>27,570</b>	<b>32,056</b>	<b>(3,831)</b>
<b>(955)</b>	<b>Surplus or (Deficit) for the period</b>		<b>2,279</b>	<b>1,251</b>	<b>756</b>	<b>(1,523)</b>

The accounting policies and notes on pages 9-32 form an integral part of these financial statements.



**MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE EIGHTEEN-MONTH PERIOD ENDED 31 DECEMBER 2017**

**Note 1: Description and Principal Activities**

The Ministry of Health, Environment, Culture & Housing, formerly referred to as the Ministry of Home Affairs, Health & Culture – Health & Culture (the “Ministry”) is a Government owned entity as defined by Section 2 of the *Public Management and Finance Act (2020 Revision)* and it is domiciled in the Cayman Islands. Its principal activities and operations as discussed in Note 2 include all activities carried out in terms of the outputs purchased by the Cabinet from the Minister of Health, Environment, Culture & Housing as defined in the Annual Plan and Estimates for the Government of the Cayman Islands for the eighteen-month period ended 31 December 2017.

During the year ended 30 June 2017, the Ministry comprised the following departments: Health Regulatory Services, Department of Environmental Health and the Mosquito Research & Control Unit. For the period ended 31 December 2017, the Department of Counselling Services and the Department of Environment were transferred into the Ministry, following the General Elections in May 2017.

**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.

There are no known accounting standards that have been adopted by the IPSAS Board for use in future years that will impact these financial statements.

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

**(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 base applied to these financial statements is the historical cost basis (Buildings are stated at valuation). All figures are rounded to the nearest thousand unless otherwise indicated.

The Ministry’s financial year was changed from June 30<sup>th</sup> to December 31<sup>st</sup>, as a result of an amendment to the Public Management and Finance Law (2017 Revision) that was passed by the Legislative Assembly on March 27, 2017. Accordingly, the financial statements have been prepared for the 18-month period ended December 31, 2017, however, the comparatives are for the 12-month period ended June 30, 2016 and are not entirely comparable to the December 31, 2017 numbers.

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.

**MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE EIGHTEEN-MONTH PERIOD ENDED 31 DECEMBER 2017**

**Note 2: Significant Accounting Policies (continued)**

**(b) Budget amounts**

The original budget amounts for the financial year are as presented in the 2016/2017 Annual Budget Statement and were approved by the Legislative Assembly in June 2016. The financial information in the Annual Budget Statement was prepared based on the accrual accounting concept and the going concern basis.

**(c) Judgments and Estimates**

The preparation of financial statements is in conformity with International Public Sector Accounting Standards that requires judgments, estimates, and assumptions affecting the application of policies and reported amounts of assets and liabilities, 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 on-going basis. Revisions to accounting estimates are recognized 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).

The Ministry derives a significant percentage of its revenue through the provision of services to Cabinet. A relatively small component of the Ministry’s revenue comes from other agencies in government and third parties. Cabinet revenue is recognized at the unit price agreed in the Annual Budget Statement for 2016/2017. Other revenues are recognized at the fair value of services provided.

Revenue from non-exchange transactions

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

**(e) Expenses**

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

**MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE EIGHTEEN-MONTH PERIOD ENDED 31 DECEMBER 2017**

*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 in the Statement of Financial Position.

**(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.

The write-down from cost to current replacement cost or net realizable value is recognized in the Statement of Financial Performance in the period when the write-down occurs.

**(j) Property, Plant and Equipment**

Property, plant and equipment, is stated at historical cost less accumulated depreciation except for buildings which are stated at valuation. 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. Leasehold improvements are depreciated either over the unexpired period of the lease or the estimated useful lives of the improvements, whichever is shorter.

**MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE EIGHTEEN-MONTH PERIOD ENDED 31 DECEMBER 2017**

*Note 2: Significant Accounting Policies (continued)*

<u>Asset Type</u>	<u>Estimated Useful life</u>
• Buildings	10 – 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.

Work in Progress

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

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 Benefits**

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 1 January 2000 the Board operated a defined benefit scheme. With effect from 1 January 2000 the Board continued to operate a defined benefit scheme for existing employees and a defined contribution scheme for all new employees. Obligations for contribution to defined contribution retirement plans are recognized in the

**MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE EIGHTEEN-MONTH PERIOD ENDED 31 DECEMBER 2017**

*Note 2: Significant Accounting Policies (continued)*

**(k) Employee Benefits (continued)**

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 bank accounts, short term deposits, 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 favorable. Financial assets comprise of cash and cash equivalents and trade and other receivables.

A financial liability is any liability that is a contractual obligation to deliver cash or another financial instrument or to exchange financial instruments with another enterprise under conditions that are potentially unfavorable. Financial instruments comprise of trade payables, other payables and accruals and surplus payable.

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 comprises that asset. A financial liability is de-recognized when it is extinguished, that is when the obligation is discharged, cancelled, or expires.

**MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE EIGHTEEN-MONTH PERIOD ENDED 31 DECEMBER 2017**

*Note 2: Significant Accounting Policies (continued)*

**(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 to be 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 3: Cash and Cash Equivalents*

Prior Year Actual Restated 2015/16 \$'000	Description	Foreign Currency	Exchange Rate	Current Period Actual \$'000	Original Budget \$'000	Final Budget \$'000	Budget Variance (Final v Actual) \$'000
	8 Cash in transit (IRIS Remittance Account)			-	-	-	-
	CIS Operational Current Account held at Royal Bank of Canada			9,651	12,698	12,698	3,047
3,593	125 USS Operational Current Account held at Royal Bank of Canada	536	0.8375	449	-	-	(449)
	52 Payroll Current Account held at Royal Bank of Canada			66	-	-	(66)
	- Bank Accounts held at other financial institutions			290	-	-	(290)
<b>3,778</b>	<b>TOTAL</b>			<b>10,456</b>	<b>12,698</b>	<b>12,698</b>	<b>2,242</b>

MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING  
NOTES TO THE FINANCIAL STATEMENTS  
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Note 4: Trade and Other Receivables

Prior Year Actual Restated 2015/16 \$'000		Current Period Actual \$'000	Original Budget \$'000	Final Budget \$'000	Budget Variance (Final v Actual) \$'000
	Trade Receivables				
8,881	Sale of goods and services	8,878	8,698	8,698	(180)
12,004	Outputs to Cabinet	12,515	2,339	2,339	(10,176)
3	Outputs to other government agencies	3	-	-	(3)
(7,934)	Less: provision for doubtful debts	(7,952)	(6,158)	(6,158)	1,794
<b>12,954</b>	<b>Total trade receivables</b>	<b>13,444</b>	<b>4,879</b>	<b>4,879</b>	<b>(8,565)</b>

Prior Year Actual Restated 2015/16 \$'000		Current Period Actual \$'000	Original Budget \$'000	Final Budget \$'000	Budget Variance (Final v Actual) \$'000
	Trade Receivables				
12,954	Past due 1-30 days	12,515	4,879	4,879	(7,636)
-	Past due 90 and above	929	-	-	(929)
<b>12,954</b>	<b>Total</b>	<b>13,444</b>	<b>4,879</b>	<b>4,879</b>	<b>(8,565)</b>

Prior Year Actual Restated 2015/16 \$'000		Current Period Actual \$'000	Original Budget \$'000	Final Budget \$'000	Budget Variance (Final v Actual) \$'000
	Other Receivables				
22	Advances (salary, Official Travel, etc)	33	31	31	(2)
7	Dishonoured cheques	(1)	-	-	1
2	Interentity Due from	1	-	-	(1)
1,915	Other	1,969	621	621	(1,348)
<b>1,946</b>	<b>Total other receivables</b>	<b>2,002</b>	<b>652</b>	<b>652</b>	<b>(1,350)</b>

Prior Year Actual Restated 2015/16 \$'000		Current Period Actual \$'000	Original Budget \$'000	Final Budget \$'000	Budget Variance (Final v Actual) \$'000
	Other Receivables				
1,946	Past due 1-30 days	1,969	652	652	(1,317)
	Past due 31-60 days	33	-	-	(33)
<b>1,946</b>	<b>Total</b>	<b>2,002</b>	<b>652</b>	<b>652</b>	<b>(1,350)</b>

MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING  
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Note 4: Trade and Other Receivables (continued)

At year end all overdue receivables have been assessed and appropriate provisions made. The provision for doubtful debts has been calculated based on expected losses for the Ministry and review of specific debtors. Expected losses have been determined based on an analysis of the Ministry losses in previous periods.

Changes in the provision for doubtful debts:

Prior Year Actual 2015/16 \$'000	Description	Current Period Actual \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Final v Actual) \$'000
(7,020)	Balance at 1 July 2016	(7,934)	(6,158)	(6,158)	1,776
(914)	Additional provisions made during the year	(18)	-	-	18
<b>(7,934)</b>	<b>Balance at 31 December 2017</b>	<b>(7,952)</b>	<b>(6,158)</b>	<b>(6,158)</b>	<b>1,794</b>

Note 5: Inventories

Prior Year Actual 2015/16 \$'000	Description	Current Period Actual \$'000	Original Budget \$'000	Final Budget \$'000	Budget Variance (Final v Actual) \$'000
583	Inventory held for use in the provision of	357	1,733	1,733	1,376
<b>583</b>	<b>TOTAL INVENTORIES</b>	<b>357</b>	<b>1,733</b>	<b>1,733</b>	<b>1,376</b>

Note 6: Prepayments

Prior Year Actual 2015/16 \$'000	Description	Current Period Actual \$'000	Original Budget \$'000	Final Budget \$'000	Budget Variance (Final v Actual) \$'000
18	Accrued prepayments	4	1,853	1,853	1,849
-	Prepaid insurance	20	223	223	203
<b>18</b>	<b>Total</b>	<b>24</b>	<b>2,076</b>	<b>2,076</b>	<b>2,052</b>

MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING  
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*Note 7: Property, Plant & Equipment*

Cost of Property, plant & equipment

	Assets under construction											Budget Variance				
	Other Plant and equipment	Buildings	Furniture and Fittings	Computer Hardware	Office Equipment	Leasehold Improvements	Other assets	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	development	Restated Total	Original Budget	Final Budget	(Final v Actual)
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Restated balance as at 1 July 2015	4,098	7,060	295	205	111	102	70	5	11,886	-	1,638	1,666	27,136	29,613	29,613	2,477
Prior period adjustments																
Capitalised assets in progress	210	-	-	5	-	-	4	-	1,041	-	-	(1,431)	(171)	-	-	171
Additions	30	-	-	22	2	-	56	-	1,847	-	171	62	2,190	4,140	4,140	1,950
Disposals and Derecognition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation	-	(897)	-	-	-	-	-	-	-	-	-	-	(897)	-	-	897
Transfers	-	-	-	-	-	-	-	-	163	-	-	-	163	-	-	(163)
<b>Balance as at 30 June 2016</b>	<b>4,338</b>	<b>6,163</b>	<b>295</b>	<b>232</b>	<b>113</b>	<b>102</b>	<b>130</b>	<b>5</b>	<b>14,937</b>	<b>-</b>	<b>1,809</b>	<b>297</b>	<b>28,421</b>	<b>33,753</b>	<b>33,753</b>	<b>5,332</b>

	Assets under construction											Budget Variance				
	Other Plant and equipment	Buildings	Furniture and Fittings	Computer Hardware	Office Equipment	Leasehold Improvements	Other assets	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	development	Restated Total	Original Budget	Final Budget	(Final v Actual)
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Balance as at 1 July 2016	4,338	6,163	295	232	113	102	130	5	14,937	-	1,809	297	28,421	33,753	33,753	5,332
Capitalised assets in progress	199	29	-	28	-	-	-	-	121	50	-	(427)	-	-	-	-
Additions	76	0	4	3	33	-	305	-	509	1	6	809	1,746	11,088	11,088	9,342
Disposals and Derecognition	-	-	(3)	(6)	-	-	-	-	(967)	(9)	-	-	(985)	-	-	985
Transfers	498	1,807	258	171	69	-	42	54	968	1,120	-	-	4,987	-	-	(4,987)
<b>Balance as at 31 December 2017</b>	<b>5,111</b>	<b>7,999</b>	<b>554</b>	<b>428</b>	<b>215</b>	<b>102</b>	<b>477</b>	<b>59</b>	<b>15,568</b>	<b>1,162</b>	<b>1,815</b>	<b>679</b>	<b>34,169</b>	<b>44,841</b>	<b>44,841</b>	<b>10,672</b>

Accumulated Depreciation and impairment losses

	Assets under construction											Budget Variance				
	Other Plant and equipment	Buildings	Furniture and Fittings	Computer Hardware	Office Equipment	Leasehold Improvements	Other assets	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	development	Restated Total	Original Budget	Final Budget	(Final v Actual)
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Restated balance as at 1 July 2015	3,327	340	253	157	106	57	27	5	8,186	-	752	-	13,210	13,249	13,249	39
Transfers	-	-	-	-	-	-	-	-	94	-	-	-	94	-	-	(94)
Depreciation Expense	184	151	7	11	2	20	8	-	852	-	89	-	1,324	988	988	(336)
Other adjustments	-	(491)	-	-	-	-	-	-	-	-	-	-	(491)	-	-	491
<b>Balance as at 30 June 2016</b>	<b>3,511</b>	<b>-</b>	<b>260</b>	<b>168</b>	<b>108</b>	<b>77</b>	<b>35</b>	<b>5</b>	<b>9,132</b>	<b>-</b>	<b>841</b>	<b>-</b>	<b>14,137</b>	<b>14,237</b>	<b>14,237</b>	<b>100</b>

	Assets under construction											Budget Variance				
	Other Plant and equipment	Buildings	Furniture and Fittings	Computer Hardware	Office Equipment	Leasehold Improvements	Other assets	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	development	Restated Total	Original Budget	Final Budget	(Final v Actual)
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Balance as at 1 July 2016	3,511	-	260	168	108	77	35	5	9,132	-	841	-	14,137	14,237	14,237	100
Transfer in	402	104	214	154	37	-	29	23	793	847	-	-	2,603	-	-	(2,603)
Depreciation Expense	311	458	15	41	14	23	65	1	1,605	29	141	-	2,703	1,207	1,252	(1,451)
Eliminate on Disposal or Derecognition	-	-	(3)	(6)	-	-	-	-	(967)	(9)	-	-	(985)	-	(45)	940
<b>Balance as at 31 December 2017</b>	<b>4,224</b>	<b>562</b>	<b>486</b>	<b>357</b>	<b>159</b>	<b>100</b>	<b>129</b>	<b>29</b>	<b>10,563</b>	<b>867</b>	<b>982</b>	<b>-</b>	<b>18,458</b>	<b>15,444</b>	<b>15,444</b>	<b>(3,014)</b>
<b>Net Book value 30 June 2016</b>	<b>827</b>	<b>6,163</b>	<b>35</b>	<b>64</b>	<b>5</b>	<b>25</b>	<b>95</b>	<b>-</b>	<b>5,805</b>	<b>-</b>	<b>968</b>	<b>297</b>	<b>14,284</b>	<b>19,516</b>	<b>19,516</b>	<b>5,232</b>
<b>Net Book value 31 December 2017</b>	<b>887</b>	<b>7,437</b>	<b>68</b>	<b>71</b>	<b>56</b>	<b>2</b>	<b>348</b>	<b>30</b>	<b>5,005</b>	<b>295</b>	<b>833</b>	<b>679</b>	<b>15,711</b>	<b>29,397</b>	<b>29,397</b>	<b>13,687</b>

MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING  
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*Note 7: Property, Plant & Equipment (continued)*

**Intangible Assets**

Cost of intangible assets

	Computer Software	Other Intangible Assets	Total	Final Budget	Budget Variance (Final v Actual)
	\$'000	\$'000	\$'000	\$'000	\$'000
Restated balance as at 1 July 2015	7		7	7	-
Balance as at 30 June 2016	7		7	7	-

	Computer Software	Other Intangible Assets	Total	Final Budget	Budget Variance (Final v Actual)
	\$'000	\$'000	\$'000	\$'000	\$'000
Balance as at 1 July 2016	7		7	7	-
Transfers	22		22	-	(22)
Balance as at 31 December 2017	29		29	7	(22)

Accumulated depreciation and impairment losses

	Computer Software	Other Intangible Assets	Total	Final Budget	Budget Variance (Final v Actual)
	\$'000	\$'000	\$'000	\$'000	\$'000
Restated balance as at 1 July 2015	7		7	7	-
Balance as at 30 June 2016	7		7	7	-

	Computer Software	Other Intangible Assets	Total	Final Budget	Budget Variance (Final v Actual)
	\$'000	\$'000	\$'000	\$'000	\$'000
Balance as at 1 July 2016	7		7	7	-
Transfer in	22		22	-	(22)
Balance as at 31 December 2017	29		29	7	(22)

Net Book value 30 June 2016

-	-	-	-	-	-
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Net Book value 31 December 2017

-	-	-	-	-	-
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MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING  
NOTES TO THE FINANCIAL STATEMENTS  
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*Note 7: Property, Plant & Equipment (continued)*

**Asset Revaluation**

Properties (buildings and structures) were revalued as at 30 June 2016 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.

**Valuation methods**

The valuations of the Ministry's buildings have been prepared in accordance with IPSAS and the guidance notes provided by Royal Institute of Chartered Surveyors (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."

**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 performs 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.

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*Note 7: Property, Plant & Equipment (continued)*

**Valuation assumptions (continued)**

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 Asset Register.
- Cayman Islands Government Land Registry Database.
- Cayman land info 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 Cayman land info 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.

**Note 8: Trade Payables, Other Payables & Accruals**

Prior Year Actual Restated 2015/16 \$'000	Details	Current			Budget
		Period Actual \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Final v Actual) \$'000
407	Creditors	1,117	5,526	5,526	4,409
96	Payroll Deductions	160	-	-	(160)
540	Accrued Expenses	1,589	-	-	(1,589)
94	Other payables	74	-	-	(74)
<b>1,137</b>	<b>and accruals</b>	<b>2,940</b>	<b>5,526</b>	<b>5,526</b>	<b>2,586</b>

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

**MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING  
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*Note 9: Unearned Revenue*

Prior Year Actual 2015/16 \$'000	Details	Current			Budget
		Period Actual \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Final v Actual) \$'000
-	Other unearned revenue	257	-	-	(257)
-	<b>Total unearned revenue</b>	<b>257</b>	<b>-</b>	<b>-</b>	<b>(257)</b>

*Note 10: Employee entitlements*

Prior Year Actual 2015/16 \$'000	Details	Current			Budget
		Period Actual \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Final v Actual) \$'000
234	Annual Leave	253	-	-	(253)
2	Accrued salaries	-	-	-	-
<b>236</b>	<b>Total employee entitlements</b>	<b>253</b>	<b>-</b>	<b>-</b>	<b>(253)</b>

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

**Note 11: Sales of Goods and Services**

Prior Year Actual Restated 2015/16 \$'000	Revenue type	Current			Budget
		Period Actual \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Final v Actual) \$'000
16,077	Outputs to Cabinet	31,965	24,635	28,626	(3,338)
-	Outputs to other government agencies	-	99	99	99
3,974	Fees and charges	6,143	4,082	4,082	(2,061)
9	Other	38	5	5	(33)
<b>20,060</b>	<b>Total sales of goods and services</b>	<b>38,146</b>	<b>28,821</b>	<b>32,812</b>	<b>(5,334)</b>

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

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

Fees & charges, general sales and other 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.

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**Note 12: Revenue from Non-Exchange Transactions**

During the eighteen-month period ended 31 December 2017, the Ministry received services in-kind in the form of accommodation in the central government building, computer repairs and software maintenance by the Computer Services Department and human resources management by the Portfolio of the Civil Service. The fair value of these services cannot be determined and therefore no expense has been recognized in these financial statements for the eighteen months period ended 31 December 2017 (2016: \$nil).

**Note 13: Donation**

Prior Year Actual 2015/16 \$'000	Description	Current Period Actual \$'000	Original Budget \$'000	Final Budget \$'000	Budget Variance (Final v Actual) \$'000
	Donations	1	-	-	1
<b>-</b>	<b>Total donations</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>1</b>

**Note 14: Personnel costs**

Prior Year Actual 2015/16 \$'000	Description	Current Period Actual \$'000	Original Budget \$'000	Final Budget \$'000	Budget Variance (Final v Actual) \$'000
8,483	Salaries, wages and allowances	16,503	13,244	15,729	(774)
1,755	Health care	3,099	3,039	3,330	231
384	Pension	730	691	821	91
39	Leave	17	15	15	(2)
30	Other personnel related costs	48	76	84	36
<b>10,691</b>	<b>Total Personnel Costs</b>	<b>20,397</b>	<b>17,065</b>	<b>19,979</b>	<b>(418)</b>

**Note 15: Supplies and consumables**

Prior Year Actual Restated 2015/16 \$'000	Description	Current Period Actual \$'000	Original Budget \$'000	Final Budget \$'000	Budget Variance (Final v Actual) \$'000
4,661	Supplies and Materials	5,671	5,034	5,181	(490)
2,521	Purchase of services	5,381	2,507	2,689	(2,692)
81	Lease of Property and Equipment	190	99	230	40
282	Utilities	499	400	560	61
325	General Insurance	442	722	859	417
63	Interdepartmental expenses	29	108	135	106
57	Travel and Subsistence	144	94	101	(43)
52	Recruitment and Training	55	116	147	92
914	Other	235	-	704	469
<b>8,956</b>	<b>Total Supplies &amp; consumables</b>	<b>12,646</b>	<b>9,080</b>	<b>10,606</b>	<b>(2,040)</b>

**MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING  
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**Note 16: Litigation costs**

Prior Year Actual 2015/16 \$'000	Description	Current Period Actual \$'000	Original Budget \$'000	Final Budget \$'000	Budget Variance (Final v Actual) \$'000
49	Legal Fees	151	218	218	67
<b>49</b>	<b>Total Litigation cost</b>	<b>151</b>	<b>218</b>	<b>218</b>	<b>67</b>

**Note 17: Gains / (losses)**

Prior Year Actual 2015/16 \$'000	Description	Current Period Actual \$'000	Original Budget \$'000	Final Budget \$'000	Budget Variance (Final v Actual) \$'000
	Net (gain) / loss on disposal of property, plant and equipment	(9)	-	-	9
(5)	Net (gain) / loss on foreign exchange Transactions	(1)	-	-	1
<b>(5)</b>	<b>Total gains/ (losses)</b>	<b>(10)</b>	<b>-</b>	<b>-</b>	<b>10</b>

**Note 18: Related Party and Key Management Personnel Disclosures**

The Ministry is a wholly owned entity of the government from which it derives a major source of its revenue.

The Ministry and its key management personnel transact with other government entities on a regular basis. These transactions were provided free of cost during the eighteen months period ended 31 December 2017 and were consistent with normal operating relationships between entities and were undertaken on terms and conditions that are normal for such transactions.

Key management personnel, for the purposes of this disclosure, is defined Chief Officer and Deputy, Human Resources Manager, Chief Financial Officer, Heads of Department and the Senior Policy Advisor and Project Manager. The summary of the remuneration paid to the key management personnel is as outlined below. There were 13 key management personnel during the eighteen-month period.

No loans were granted to key management personnel or their close relatives during the eighteen months period ended 31 December 2017.

Prior Year Actual 2015/16 \$'000	Description	Current Period Actual \$'000	Original Budget \$'000	Final Budget \$'000	Budget Variance (Final v Actual) \$'000
978	Salaries and other short-term employee benefits	1,524	1,635	1,805	281
<b>978</b>	<b>Total</b>	<b>1,524</b>	<b>1,635</b>	<b>1,805</b>	<b>281</b>

MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE EIGHTEEN-MONTH PERIOD ENDED 31 DECEMBER 2017

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

Prior Year Actual Restated 2015/16 \$'000	Description	Current Period Actual \$'000	Original Budget \$'000	Final Budget \$'000	Budget Variance (Final v Actual) \$'000
(955)	Surplus/(deficit) from ordinary activities	2,279	1,251	756	(1,523)
	<b>Non-cash movements</b>				
1,324	Depreciation expense	2,703	1,207	1,252	(1,451)
(36)	(Gain)/losses on sale of property plant and equipment	(9)	-	-	9
-	Other (Gain)/losses	(5)	-	-	5
	<b>Changes in current assets and liabilities:</b>				
(9,543)	(Increase)/decrease in receivables - Trade Receivables	(472)	(28)	(28)	444
-	(Increase)/decrease in receivables - provision for doubtful debts	(18)	-	-	18
(1,799)	(Increase)/decrease in receivables - Other Receivables	(56)	(254)	(254)	(198)
799	(Increase)/decrease in prepayments	(6)	-	-	6
234	(Increase)/decrease in inventories	226	-	-	(226)
(676)	Increase/(decrease) in current liabilities - Trade Payables	710	(2,093)	(1,643)	(2,353)
(180)	Accruals	1,350	-	-	(1,350)
39	Entitlements	17	-	-	(17)
<b>(10,793)</b>	<b>Net cash flows from operating activities</b>	<b>6,719</b>	<b>83</b>	<b>83</b>	<b>(6,636)</b>

MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING  
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*Note 20: Segment Reporting*

	Environment	Mosquito Research and Control	Health Regulatory Services	Environmental Health	Counseling Services	Health Administration	CONSOLIDATED		
	2016-17	2016-17	2015-16	2016-17	2015-16	2016-17	2015-16	2016-17	2015-16
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Revenue</b>									
Sale of Goods and Services	1,942	9,616	7,049	1,765	1,176	20,486	10,007	1,582	2,755
Other revenue	20	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>1,962</b>	<b>9,616</b>	<b>7,049</b>	<b>1,765</b>	<b>1,176</b>	<b>20,486</b>	<b>10,007</b>	<b>1,582</b>	<b>2,755</b>
<b>Expenses</b>									
Personnel	1,305	3,446	2,276	1,268	856	11,431	6,355	1,172	1,775
Supplies & Consumables	486	6,128	4,857	81	86	4,097	3,195	284	1,570
Depreciation	(56)	827	314	33	23	1,824	978	47	28
Other expenses	-	(10)	-	-	-	-	-	151	44
<b>Total Expenses</b>	<b>1,735</b>	<b>10,391</b>	<b>7,447</b>	<b>1,382</b>	<b>965</b>	<b>17,352</b>	<b>10,528</b>	<b>1,503</b>	<b>3,524</b>
<b>Surplus/(Deficit) from Operating Activities</b>	<b>227</b>	<b>(775)</b>	<b>(398)</b>	<b>383</b>	<b>211</b>	<b>3,134</b>	<b>(521)</b>	<b>79</b>	<b>(769)</b>
<b>Assets</b>									
Current Assets	1,011	309	6,701	-	547	6,469	8,868	753	17,741
Fixed Assets	887	4,788	5,077	75	71	8,211	9,211	1,187	563
<b>Total Assets</b>	<b>1,898</b>	<b>5,097</b>	<b>11,778</b>	<b>75</b>	<b>618</b>	<b>14,680</b>	<b>18,079</b>	<b>1,940</b>	<b>18,304</b>
<b>Liabilities</b>									
Current Liabilities	497	456	668	4	31	1,165	492	72	5,992
<b>Total Liabilities</b>	<b>497</b>	<b>456</b>	<b>668</b>	<b>4</b>	<b>31</b>	<b>1,165</b>	<b>492</b>	<b>72</b>	<b>5,992</b>

The Ministry's segment report is prepared on the basis of the various segments of environment, mosquito research and control, health regulatory services, environmental health, counselling services and health administration.

The Department of Environment and the Department of Counselling Services were transferred to the Ministry on 1 July 2017 following the general elections. There are no prior year comparatives for 2015-16 for these two departments.

**MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING  
NOTES TO THE FINANCIAL STATEMENTS  
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*Note 21: Explanation of major variances against budget*

Explanations for major variances for the Ministry's actual performance against the final budget and the original budget versus final budget are as follows:

**Statement of financial position:**

**Cash and cash equivalents**

The actual year-end cash balances were below the final budget by \$2.242 million due to outstanding cabinet billings/funding at year end. Budget estimates were based on the last month of the financial year outstanding, however; billings were outstanding at the year-end due to delay in drawdown submissions to Cabinet.

**Trade receivables**

The actual receivables were above the final budget by \$8.565 million mainly due to the outstanding cabinet billings as at the year-end.

**Other current assets**

Other receivables were above the final budget by \$1.350 million, mainly due to equity contributions from Cabinet that had not been received at year end. Inventories mainly comprise of insecticides used in control of mosquitoes in the Cayman Islands and were below final budget by \$1.376 due to higher usage during the period to control the Zika virus.

**Property, plant and equipment**

Actual property, plant and equipment as at 31 December 2017 were lower than the final budget estimates by \$13.686 million, which is mainly due to the full budget not being utilized during the period due to time constraints.

**Trade, other payables and accruals**

Trade and other payables were lower than the final budget by \$2.586 million, mainly due to the timely payment of outstanding liabilities during the year.

**Other current liabilities**

Employee entitlements and repayment of surplus liabilities were above the final budget by \$0.253 million and \$4.241 million respectively, because these were not included in the Ministry's original budget.

**Contributed Capital**

Contributed capital were below the final budget by \$7.155 million mainly due to lower equity investment being needed during the period than budgeted. Equity investment for the purchase of land of \$6.5 million was budgeted by the Ministry, but the land was purchase by central government.

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*Note 21: Explanation of major variances against budget (continued)*

**Statement of financial performance:**

**Revenues**

Revenues earned were higher than the final budget by \$5.354 million mainly due to increased in revenues from garbage fees collected by the Department of Environmental Health.

**Personnel costs**

Personnel costs were above the final budget by \$0.418 million, mainly due to increase overtime costs for the Department of Environmental Health for the landfill.

There was a variance of \$2.914 between the original and final budgets for personnel costs, mainly due to the original budget for personnel costs being increased from the inclusion of the personnel budgets for the Department of Environment and the Department of Counselling Services, that were transferred into the Ministry during the period.

**Supplies and Consumables**

Actual expenses were above the final budget by \$2.039 million, due to increased costs relating to the Zika virus prevention. These were offset by the additional funding approved by Cabinet to the Mosquito Research and Control Unit. Also, there were additional costs incurred for the landfill operations. Depreciation was above the final budget by \$1.451 million due, mainly due to having a low budget.

**Statement of cash flows:**

**Cash from operating activities**

The increased in cash from operating activities between accrual and final budget, by \$6.636 million is due to the increased in revenues.

**Cash from investing activities**

Cash flows used in investing activities were below budget by \$9.350 million, due to the full budget not being utilized for the acquisition of fixed assets. Equity investment for the purchase of land of \$6.5 million for the Integrated Solid Waste Management Systems (ISWMS) project was budgeted by the Ministry, but the land was purchase by central government.

**Cash from financing activities**

Cash flow from financing activities were below budget by \$9.392 million, due to the full budget for equity injection not being utilized during the period, as a result of time constraints. Equity investment for the purchase of land of \$6.5 million for ISWMS project, but the land was purchase by central government.

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*Note 21: Explanation of major variances against budget (continued)*

**Statement of Changes in Net Worth**

Net worth was lower than budget by \$11.606 million, mainly due to underutilization of equity injections during the period. Equity investment for the purchase of land of \$6.5 million for ISWMS project was budgeted by the Ministry, but the land was purchase by central government.

**Note 22: Financial Risk Management**

The Ministry is exposed to a variety of financial risks including credit risk and liquidity risk. The Ministry's risk management policies are designed to identify and manage these risks, to set appropriate risk limits and controls, and to monitor the risks and adhere to limits by means of up to date and reliable information systems. These risks are managed within the parameters established by the *Financial Regulations*.

**Credit Risk**

Credit risk refers to the risk that counterparty will default on its contractual obligations resulting in financial loss to the Ministry. Financial assets which potentially expose the Ministry to credit risk comprise cash and cash equivalents and trade and other receivables.

The Ministry is exposed to potential loss that would be incurred if the counterparty to the bank balances fails to discharge its obligation to repay. All bank balances are with one financial institution located in the Cayman Islands which management considers being financially secure and well managed.

The Ministry is also exposed to a significant concentration of credit risk in relation to accounts receivables, most of which are due from third parties. No credit limits have been established. As at 31 December 2017, a provision for doubtful debts has been made and is noted in Note 4.

The carrying amount of financial assets recorded in the financial statements represents the Ministry's maximum exposure to credit risk. No collateral is required from debtors.

**Liquidity Risk**

Liquidity risk is the risk that the Ministry is unable to meet its payment obligations associated with its financial liabilities when they are due. The ability of the Ministry to meet its debts and obligations is dependent upon its ability to collect the debts outstanding to the Ministry in a timely basis. Management manages liquidity risk through monitoring cash flows from debtors, maximizing day's credit taken from suppliers, and if the circumstances required it to obtain funding from Cabinet to temporarily fund any shortfalls.

**MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING  
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*Note 22: Financial Risk Management (continued)*

**Financial Instruments – Fair Values**

As of 31 December 2017, the forecasted carrying value of cash and cash equivalents, trade and other receivables, trade and other payables and employee entitlements approximate their fair values due to their relative short-term maturities. Fair values estimates are made at a specific point in time, based on market conditions and the information about the financial instrument. These estimates are subjective in nature and involve uncertainties and matters of significant judgment and therefore cannot be determined with precision. Changes in assumptions, economic conditions and other factors could cause significant changes in fair value estimates.

**Note 23: Contingent Liabilities and Assets**

The Ministry has no contingent assets and liabilities as at 31 December 2017 (2016: \$nil).

**Note 24: Commitments**

The Ministry has accommodation leases for a warehouse for storage on Grand Cayman and office space in Cayman Brac for the Department of Environmental Health and the Department of Counselling Services. The leases are on an annual and biennial basis respectively.

Capital commitments for property, plant and equipment mainly include the expected cost of construction of the Long Term Residential Mental Health Facility (LTRMHF) and the purchase of vehicles that were committed to at year-end.

As at 31 December 2017, the Ministry's commitments were as follows:

	One year or less \$'000	One to five Years \$'000	Over five Years \$'000	Total \$'000
<b>Capital Commitments</b>				
<b>Property, plant and equipment</b>				
Asset Under Construction - Long Term Residential Mental Health Facility				
Expected cost of construction of the facility	-	17,750	2,000	19,750
<b>Property, plant and equipment</b>				
Other	1,606	-	-	1,606
<b>Total Capital Commitments</b>	<b>1,606</b>	<b>17,750</b>	<b>2,000</b>	<b>21,356</b>
<b>Operating Commitments</b>				
Non-cancellable accommodation leases	298	298	-	596
<b>Total Operating Commitments</b>	<b>298</b>	<b>298</b>	<b>-</b>	<b>596</b>
<b>Total Commitments</b>	<b>1,904</b>	<b>18,048</b>	<b>2,000</b>	<b>21,952</b>

**MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING  
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**Note 25: Comparative Figures**

Certain comparative figures have been restated where necessary to conform with current period presentation.

**Note 26: Restatement of Prior Year Balances**

The financial statements for the years ended 30 June 2015 and 30 June 2016 were restated due to the significance of the adjustments required to recognize professional fee expenses for the ISWMS project that were being carried in work in progress, but were incorrectly classified.

The effects on the Statement of Financial Position are shown below:

Statement of Financial Position (Extract)	30 June 2015 \$'000	Increase/ (Decrease) \$'000	30 June 2015 (Restated) \$'000
Property, Plant and Equipment	13,818	(236)	13,582
Net Worth	29,160	(236)	28,924
Current Liabilities (Repayment of Surplus)	2,584	(127)	2,457

Statement of Financial Position (Extract)	30 June 2016 \$'000	Increase/ (Decrease) \$'000	30 June 2016 (Restated) \$'000
Property, Plant and Equipment	15,162	(878)	14,284
Net Worth	30,796	(878)	29,918
Current Liabilities (Repayment of Surplus)	2,272	185	2,457

The effects on the Statement of Financial Performance are shown below:

Statement of Financial Performance (Extract)	30 June 2015 \$'000	Increase/ (Decrease) \$'000	30 June 2015 (Restated) \$'000
Supplies and Consumables (Professional Fees)	6,901	236	7,137
Profit/(Loss)	127	(236)	(109)

Statement of Financial Performance (Extract)	30 June 2016 \$'000	Increase/ (Decrease) \$'000	30 June 2016 (Restated) \$'000
Supplies and Consumables (Professional Fees)	8,314	642	8,956
Profit/(Loss)	(313)	(642)	(955)

**MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING  
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**Note 27: Subsequent Events**

A global pandemic was declared by the World Health Organization in March 2020 due to the COVID-19 virus, which has impacted the Cayman Islands. The Ministry had to adjust its mode of service delivery to accommodate more remote working and implement systems and controls to facilitate this change. The progress of several projects was impacted due to disruptions in the world supply chain and shelter in place measures implemented by the Cayman Islands Government to protect the people of the Cayman Islands from the COVID-19 virus.

Effective 1 July 2021 the Ministry's name was changed from the "*Ministry of Health, Environment, Culture & Housing*" to the "*Ministry of Health & Wellness*", following the 2021 general elections and subsequent re-organization by the new government administration. The Department of Environment was transferred out of the Ministry as a result of re-organization. In addition, the subjects of Culture and Housing were no longer under the remit of Ministry effective 1 July 2021.

The construction of the **Long Term Residential Mental Health Facility ("LTRMHF")**, which is a part of a continuum of mental health services fully funded by the Cayman Islands Government through the Ministry, is expected to be completed in 2022. The total expected capital cost of the project is \$19.8 million.

The **Integrated Solid Waste Management Systems ("ISWMS")**, a multi-facility development, including an energy recovery facility (ERF) and supporting non-ERF waste processing, treatment and disposal facilities, is a project under the remit of the Ministry.

The ISWMS project is a public-private partnership that was recommended as providing the best value for money using a Design, Build, Finance, Operate and Maintain contract, through a competitive procurement process, in which the DECCO Ltd., a company that specializes in project development and construction management was selected as the preferred bidder in 2017, following the completion of the Outline Business Case in 2016.

On 26 March 2021, the Government signed its first PPP agreement for the design, build, finance and maintain (DBFM) of a new integrated solid waste management system beside the George Town landfill site. As part of the agreement, the contractors will pay for the construction of the new facility over the life of the 25-year contract.

The total cost that the Government will pay for the contract is not known at this stage, but the most recently published data show that in 2019 over 133,000 tons of waste was managed at the Cayman Islands' three landfills. This could result in payments to the contractor of around \$21.7 million a year, equivalent to over \$542 million over the life of the project.

An announcement was made by the Cayman Islands Government in October 2021 that responsibility for the project will be transferred to the newly created Ministry of Sustainability and Climate Resiliency. The transfer of responsibility to the new Ministry was made effective from January 1, 2022.

In April 2022, the Cayman Islands Government approved an extension of the financial close and long-stop date for the project agreement to October 31, 2022 and January 31, 2022 respectively.

**MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING  
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**Note 28: Subsequent Events (continued)**

In August 2018 an employee was retired under special circumstances and a ex gratia payment of \$324 thousand to the employee was agreed.

**Note 29: Rounding Difference in Budget**

Some of the original budget figures have been updated in these financial statements to adjust rounding differences between figures presented on and between the face and notes of the original budget.

## Statement of Appropriations

	Actual CI\$000	Original Budget CI\$000	Actual vs Budget CI\$000
Appropriations to the Minister of Home Affairs, Health & Culture (Health)			
HES 1 - Policy Advice and Ministerial Services	2,751,916	2,751,915	(1)
HES 2 • Health Regulatory Services	1,729,617	1,765,268	35,651
HES 7 - Collection, Recycling and Disposal of Waste	11,176,000	7,231,245	(3,944,755)
HES 8 • Public Health Services	2,539,273	2,539,271	(2)
HES 9 • Environmental Health Monitoring Services	462,848	506,751	43,903
HES 10 • Emergency Response Services	136,705	230,345	93,640
HES 11 • Mosquito Control Services	10,901,801	9,609,900	(1,291,901)
HEA 2 Medical Care for Indigents	16,456,508	16,456,508	
HEA 6 - Medical Services In Cayman Brae and Little Cayman	5,167,737	5,167,737	
HEA 10 - Ambulance Services	3,370,940	3,370,940	
HEA 11 • Services at District Health Clinics	3,364,421	3,364,421	
HEA 12 • Mental Health Services	3,346,806	3,346,806	
HEA 16 - Geriatric Services	1,242,622	1,223,046	(19,576)
HEA 17 • Medical Care Beyond Insurance Coverage/Un-Insured	2,299,865	3,030,000	730,135
HEA 18 - School Health Services	2,205,608	2,205,668	60
HEA 19 • Medical Care For Chronic Ailments	1,176,963	1,163,412	(13,551)
HEA 20 • Public Health Programmes, Investigations and Treatments	2,431,625	3,053,864	622,239
HEA 21 • Medical Internship Programme	225,000	225,000	
HEA 23 - Provision of Antiretroviral Medication	863,676	1,413,000	549,324
<b>HEA 24 - Provision or Psychological Trauma Diagnosis and Treatment for</b>			
Children	150,000	150,000	
HEA 25 Management and Maintenance of Cancer Registry	58,000	58,000	

	Actual CI\$000	Original Budget CI\$000	Actual vs Budget CI\$000
Public Entities			
MUS4 • Collection and Preservation of Significant Material Evidence	221,616	221,616	
MUSS• Museum Facilities, Exhibitions and Displays	812,592	812,592	
MUS 6 - Provision of Policy and General Advice on Museum Matters	196,992	196,992	
NCF 7 -Arts and Culture Preservation, Documentation and Promotion	149,810	149,810	
NCF 8 - National Festivals and Stage Productions	701,160	701,157	(3)
NCF 9 • Training and Support for Artistic Development	92,382	92,384	2
NAG1 Exhibitions and Art Festivals	174,290	174,290	
NAG 2 - National Art Collection	100,554	100,554	
NAG3 - Art Education and Outreach Programmes	327,930	327,932	2
TAB 6 Cultural Programmes	17,100	17,100	
Non-Governmental Suppliers			
NGS 4- HIV/AIDS and First Aid Public Education Programmes	33,486	33,488	2
NGS 53 • Palliative Care Nursing	120,237	120,237	
NGS 54 - Social Marketing for Prevention of HIV/AIDS	67,688	67,688	
NGS 55 • Tertiary Care at Various Overseas Institutions	30,092,725	17,165,771	(12,926,954)
NGS 83 Other Health and Cultural Programmes	21,375	21,375	
<b>Transfer Payments</b>			
TP 73 - Other Health & Cultural Programme Assistance	194,771	225,000	30,229
<b>Other Executive Expenses</b>			
OE 14 • Caribbean Food & Nutrition Institute Subscription			
<b>OE15- Pan American Health Organisation Subscription</b>	6,139	18,000	11,861
OE 16-Caribbean Health Research Council Subscription			
OE 17 -Caribbean Epidemiology Centre Subscription			

	Actual CI\$000	Original Budget CI\$000	Actual vs Budget CI\$000
OE 103 • Caribbean Public Health Agency (CARPHA)	17,582	22,500	4,918
OE 105 • Settlement of Claims	5,000,000		(5,000,000)
Equity Investments			
El 23 - Cayman Islands National Museum	240,000	240,000	
El 29 - Health Services Authority	2,170,728	1,642,500	(528,228)
El47 - Cayman National Gallery	101,000	72,000	(29,000)
El 53 • Ministry of Home Affairs, Health and Culture- Health	8,166,226	11,088,000	2,921,774
El 65 • Ministry of Home Affairs, Health and Culture-Health- CINICO		600,000	600,000
El 72 • Cayman National Cultural Foundation	50,000	50,000	
<b>Executive Assets</b>			
EA 30 - Cemetery Vaults - Grand Cayman		100,000	100,000

## Legal Framework

- ◆ Aerial Spraying Protection Law (1997 Rev)
- ◆ Cayman Islands Nursing and Midwifery Council (Code of Practice)
- ◆ Cayman National Cultural Foundation Law (2013 Rev)
- ◆ Code of Ethics and Standards of Practice – Cayman Islands Pharmacy Council
- ◆ Code of Ethics and Standards of Practice – Council for Professions Allied with Medicine
- ◆ Code of Ethics and Standards of Practice –Medical and Dental Council
- ◆ Health Insurance Commission Law (2010 Revision)
- ◆ Health Insurance Law (2013 Revision)
- ◆ Health Insurance Regulations (2013 Revision)
- ◆ Health Practice Law (2013 Rev)
- ◆ Health Practice Law (2013 Revision)
- ◆ Health Practice Registration Regulations (2013 Revision)
- ◆ Health Practice Regulations (2013 Rev)
- ◆ Health Services (Fees and Charges) Regulations (2008 Rev)
- ◆ Health Services (Fees) Law (2002 Rev)
- ◆ Health Services Authority Charge Master
- ◆ Health Services Authority Law (2010 Rev)
- ◆ Litter Law (1997 Rev)
- ◆ Medical Negligence (Non-economic Damages) Law 2011
- ◆ Mental Health Commission Law 2013
- ◆ Mental Health Law 2013
- ◆ Mental Health Regulations 2013
- ◆ Mosquito (Research and Control) Law (2007 Rev)
- ◆ Mosquito (Research and Control) Regulations (2006 Rev)
- ◆ Museum Law (1999 Rev)
- ◆ National Gallery Law 1999
- ◆ Public Service Management Law 2005
- ◆ Public Management and Finance Law (2013 Revision)
- ◆ Personnel Regulations (2011 Revision) - Cayman Islands Government
- ◆ Pharmacy (Poisons and Restricted Pharmaceuticals) Regulations (1999 Rev)
- ◆ Pharmacy Law 1979
- ◆ Pharmacy Law 1991
- ◆ Prescription Law (1997 Rev)
- ◆ Public Health (Communicable Diseases) Regulations (1997 Rev)
- ◆ Public Health (Garbage and Refuse Disposal) Regulations (2011 Rev)
- ◆ Public Health (Quarantine) (Amendment) Regulations 2011
- ◆ Public Health (Quarantine) Regulations 2011 (1997 Revision)
- ◆ Public Health Law (2002 Rev)
- ◆ Tobacco Law 2008
- ◆ Tobacco Regulations (2010)

# Ministry of Health, Environment, Culture & Housing Contact Information

### Ministry of Health, Environment, Culture & Housing

Government Administration Building  
Box 137  
133 Elgin Avenue  
George Town  
Grand Cayman KY1-9000  
Cayman Islands  
(345) 244-2377

### Department of Health Regulatory Services

Health Regulatory Services  
133 Elgin Avenue  
Government Administration Building  
Box 132  
Grand Cayman, KY1-9000  
Cayman Islands  
Telephone: (345) 946-2084  
Email: HIC@gov.ky  
Website: [www.gov.ky/dhrs](http://www.gov.ky/dhrs)

### Department of Counselling Services

The Counselling Centre  
87 Mary Street,  
2nd Floor Apollo West, George Town,  
Grand Cayman  
Telephone: (345) 949-8789  
Email: [counselling.services@gov.ky](mailto:counselling.services@gov.ky)  
Website: <https://www.dcs.gov.ky/tcc/the-counselling-centre-contact-us>

### Department of Environmental Health

Department of Environmental Health  
580 North Sound Road  
Box 1820, George Town  
Grand Cayman, KY1-1109  
Cayman Islands  
Telephone: (345) 949-6696  
Email: [DEHcustomerservice@gov.ky](mailto:DEHcustomerservice@gov.ky)  
Web Address: <https://www.gov.ky/deh>

### Mosquito Research and Control Unit

Mosquito Research and Control Unit  
99 Red Gate Road  
The Industrial Park off North Sound Road  
PO Box 486, KY1-1106  
Grand Cayman, Cayman Islands  
Telephone: (345) 948-2223  
E-mail: [contact@mrcu.ky](mailto:contact@mrcu.ky)  
Website: <https://mrcu.ky/contact-us/>

### Department of Environment

Department of Environment  
580 North Sound Road  
PO Box 10202, KY1-1002  
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Website: <https://doe.ky/about-us/about-us/>

# Contact Us

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