

Ministry of Health, Environment, Culture & Housing



ABOUT

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 January 1st, 2019 to December 31st, 2019 and compares it to what 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 to benefit the people of the Cayman Islands.

Contact Information

Ministry of Health, Environment, Culture & Housing

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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

- ◆ Ministry Administration
- ◆ 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
- ◆ National Conservation Council
- ◆ National Drug Council

NATURE

Nature and Scope of Activities

Department of Environmental Health

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

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

Solid Waste Section Functions:

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

- ◆ Waste Reduction / Recycling – processing of all collected recyclables and dropped off materials to produce and market baled office paper, baled aluminium cans, palletized lead acid batteries, and bulked waste oil.
- ◆ Waste Disposal – provide waste disposal facilities and appropriate operational strategies to ensure waste is safely deposited and adequately compacted.

Environmental Health Section Functions:

- ◆ Environmental Health Education and Awareness – provide appropriate public education on Environmental Health topics.
- ◆ **Environmental Health Monitoring Services:**
 - ◆ Conduct random and planned inspections of commercial premises requiring licenses by DEH or other affiliated government departments and Boards.

- ◆ Monitoring of potentially hazardous sites and conducting general health and safety inspections.
- ◆ Inspection of premises for compliance to DEH standards such as gyms, salons, laundries etc. Provision of hygiene and safety training course for barbers and salons.
- ◆ Provide inspections and follow-up of substantiated nuisances reported to DEH or observed during field inspections. Issuance of warning letters and abatement notices for compliance.
- ◆ Provide inspection and monitoring service to public facilities such as pools and spas, cemeteries, parks, retirement homes and schools.
- ◆ Housing Accommodations services – inspection and reporting on low income or socially deprived facilities and monitoring substandard facilities.
- ◆ Rodent Control – provision of surveillance and baiting service for infestation or preventative measures to government buildings, residential properties and some commercial premises; also manage de-ratting certifications.
- ◆ Meat and Other Food Safety and Hygiene – management of food premises, surveillance of food recalls and imported (frozen and chilled) foods, inspection of locally slaughtered animals, food-borne investigation and food safety training.
- ◆ Environmental Health Laboratory – provision of laboratory support for department's regulatory role. Conduct analysis and produce reports on drinking water, recreational water, waste oil, hazardous substances, government's institutions and sewage, as necessary.
- ◆ Environmental Engineering and Development Control – provide reviews, inspections and monitoring of plans submitted to the DEH by Planning Department and customers. Issue recommendations for certificate of occupancy and provide advice to customers.
- ◆ Cemetery Management – provide vault sales and long term planning for vault construction, cemetery expansion, acquisition, and development.
- ◆ Hazardous Waste and Emergency Response – provision of trained Hazmat personnel to assist in cleaning up or identification of a hazardous substance or incident.
- ◆ Services to Support the Ministry – provision of sound technical advice; review, research and produce reports on relevant matters; serve on Boards, Committees and generate quarterly and annual departmental reports.

Health Regulatory Services

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

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

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

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

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

Mosquito Research and Control Unit

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

- ◆ To conduct a range of mosquito control operations designed to prevent the hatching of mosquito eggs into aquatic stages, impede the emergence of adult mosquitoes from larval forms and to reduce the numbers of biting mosquitoes.
- ◆ To minimize the introduction of exotic disease-vector mosquitoes into the Cayman Islands, and prevent local outbreaks of mosquito-transmitted diseases.
- ◆ To employ a variety of non-chemical and chemical control techniques, and to maintain an active and innovative research program, to ensure that mosquito control in the Cayman Islands keeps up-to-date with scientific advances and current with the highest professional standards.

Department of Counselling Services

Provision of Individual, couples, family and group therapy to residents of the Cayman Islands requiring assistance with a variety of life challenges, Provision of Parenting and Family Programmes, Provision of intensive Substance Abuse Treatment including non-medical withdrawal management, primary residential treatment with a dual diagnosis component that will allow for the concurrent treatment of those suffering from a mental health disorder and a substance abuse disorder, and re-entry programme for adult males and females, provision of Driving under the Influence Programme, Public Awareness Initiatives, Provision of Policy Advice regarding treatment services and therapeutic interventions.

- ◆ Individual, Couples, Family and Group Therapy
- ◆ Provision of individual, group and family therapy to adolescents, in order to modify or change substance misuse, criminal offending and other at-risk behaviours.
- ◆ Intensive primary residential gender-specific treatment programmes to address substance abuse, with a dual diagnosis component that will allow for the concurrent treatment of those suffering from a mental health disorder and a substance abuse disorder.
- ◆ Extended programmes to offer continued therapeutic services and support to clients completing the residential programme that require a longer treatment stay.

- ◆ Treatment services to participants in Drug Rehabilitation Court.
- ◆ Provision of Family Programmes designed to enhance parenting skills and build more nurturing, supportive and stable families.
- ◆ Family Intervention and Victim Advocacy
- ◆ Provision of psycho-educational and experiential parenting programmes to support the personal, social and/or life-skills growth of young parents.
- ◆ Public Awareness Campaigns, workshops, presentations, media events, and training sessions designed to strengthen families, increase skills to deal with interpersonal challenges, and contribute to the prevention of larger systemic problems such as child abuse and neglect, domestic violence, crime, drug abuse, and the breakdown of familial and wider community systems.
- ◆ DUI programme – six-week psycho-educational group designed to increase knowledge and awareness around effects of alcohol, and its effect on driving.
- ◆ Assessments and reports provided to the Conditional Release Board, Summary Courts and HM Prison Services.

Department of Environment

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

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



2019 Results

Financial Performance Measures	2019 Target	2019 Actual
Revenue from Cabinet	30,235	34,089
Revenue From Ministries, Portfolios, Statutory Authorities And Government Companies	66	1,179
Revenue from Others	3,402	4,679
Operating Revenue	33,703	38,812
Operating Expenses	33,869	34,653
Operating Surplus/Deficit	(166)	6,440
Net Worth	72,086	46,712

Cash Performance (\$000'S)	2019 Target	2019 Actual
Cash Flows From Operating Activities	(226)	(5,036)
Cash Flows From Investing Activities	(16,705)	(2,988)
Cash Flows From Financing Activities	16,705	5,413
Change In Cash Balances	(226)	(2,611)

Financial Performance Ratio	2019 Target	2019 Actual
Current Assets : Current Liabilities	21:1	2:1
Total Assets : Total Liabilities	68:1	4:1

Human Capital Measures	2019 Target	2019 Actual
Total Full Time Equivalent Staff Employed	189	275

Physical Capital Measures	2019 Target	2019 Actual
Value Of Total Assets	78,995	62,417

Message from the Hon. Minister



Improving access to timely and quality healthcare is an ongoing commitment. This year, I was pleased to support initiatives by the HSA and the Department of Health Regulatory Services as they focused on streamlining operations and enhancing the efficiency of healthcare delivery systems.

It is my privilege to present the 2019 Annual Report for the Ministry of Health, Environment, Culture & Housing. This report highlights the Ministry's key achievements from 1st January to 31st December 2019 and outlines our steps to advance the government's policy priorities during this period.

My Ministry continued its strong commitment to advancing public health and wellness through various initiatives in 2019. A central focus was enhancing health education and preventive care through campaigns on nutrition, wellness, public safety, and substance abuse prevention.

Improving access to timely and quality healthcare is an ongoing commitment. This year, I was pleased to support initiatives by the HSA and the Department of Health Regulatory Services as they focused on streamlining operations and enhancing the efficiency of healthcare delivery systems.

My Ministry also actively supported environmental health initiatives, particularly around waste management and public sanitation, thereby ensuring a cleaner, safer, living environment for residents.

A key milestone for the Ministry was advancing plans for the much-anticipated Long-term Residential Mental Health Facility. This facility is designed to provide residential care for individuals with chronic mental illnesses, reduce our reliance on overseas treatment, and contribute to the sustainability of our local healthcare system.

I was proud to support the Health Care Decisions Act in the Cayman Islands. This legislation empowers individuals to have a say in their treatment preferences for end-of-life situations, which helps to ensure their wishes are respected.

In the field of medical innovation, the establishment of the Human Tissue Transplant Council (HTTC) and the introduction of the Human Tissue and Transplant Act marked significant milestones. The work of the HTTC will establish a donor registry and facilitate organ and tissue donations, with an initial focus on kidney transplants.

Having had the firsthand experience of Ivan, it was also gratifying to assist our Caribbean neighbors in the Bahamas by providing medical supplies and other assistance following Hurricane Dorian.

These efforts reflect my Ministry's commitment to protecting and preserving the natural environment, while fostering a healthier, more informed population. Despite resource constraints, the groundwork laid in 2019, as outlined in this annual report, has set the stage for continued progress in public health initiatives, benefiting both our people and our islands' natural environment and ecosystems.

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

MESSAGE

Message from the Chief Officer



The 2019 NiCE Summer programme complements our environmental conservation efforts by promoting cleaner communities and citizen engagement. This aligns with our broader goals of sustainability and public health while also offering work opportunities to Caymanians.

I am pleased to present the 2019 Annual Report for the Ministry of Health, Environment, Culture & Housing. This report highlights the achievements of the Ministry from 1st January to 31st December 2019 and represents our dedication to accountability by offering key stakeholders valuable insights into our objectives, progress, financial performance, and resource allocation.

2019 can best be described as an exhilarating year. The Ministry subjects met challenges head on, innovated, and found amazing ways to deliver public services at the world class standard the public expects and deserves.

This year was the 20th anniversary of the formal observance of Honouring Women Month in the Cayman Islands. Our Family Resource Centre hosted some 20 events throughout March with the theme BalanceForBetter. This was focused on promoting gender balance across all areas of life.

The three-day certification course on Domestic Violence Training Intervention offered by the FRC provides victims and perpetrators of domestic violence with the necessary skills to better navigate these situations and improve the lives and well-being of families. These programmes often do not garner press or fanfare; however, they are crucial to our efforts to ensure holistic well-being for individuals and families.

Our local marine conservation and eco-tourism efforts were bolstered this year through initiatives such as the coral restoration training provided by the Eco Divers Reef Foundation. This type of collaboration between the Department of Environment and our private sector partners has strengthened our reputation as a leader in eco-tourism.

The 2019 NiCE Summer programme complements our environmental conservation efforts by promoting cleaner communities and citizen engagement. This aligns with our broader goals of sustainability and public health while also offering work opportunities to Caymanians.

The Ministry was also happy to collaborate with the YMCA in support of the Extended After-School Programme (EASP). This programme provides enriching activities for students and reflects our ongoing commitment to promoting holistic health, encompassing both the physical and mental well-being of young Caymanians.

Continuous development is a core tenet of our service philosophy and a common thread throughout our Ministry. By investing in our human capital, we seek to ensure the sustainability of our service delivery model and improve service standards for the benefit of the Cayman Islands. The Ministry supported various staff development initiatives during the year including workshops designed to enhance recruitment and leadership skills within the public sector.

You will read about these and many other efforts over the next few pages of this report. I am sincerely grateful for the dedication, hard work, and perseverance of my Ministry staff who consistently inspire by going above and beyond to deliver services at world class standards.

Ms. Nellie Pouchie
Chief Officer for the Ministry of Health,
Environment, Culture and Housing (HECH)

Overview of Accomplishments

Department of Health Regulatory Services (DHRS)

The DHRS is responsible for overseeing the health insurance and healthcare sectors in the Cayman Islands, and assists the public in resolving disputes related to these services.

The availability of vaporizable medical cannabinoids to patients on the island raised public safety concerns this year, particularly in relation to vaping-related illnesses. In response, the DHRS, in collaboration with the Health Practice Commission, and other relevant bodies, launched an investigation into the use of cannabinoids in medical treatments.

These concerns were further amplified by various groups and healthcare practitioners, who highlighted the significant rise in cannabinoid prescriptions, as seen in the increasing number of imports and certificate requests.

The Department takes a conservative approach when it comes to protecting the public's health. Therefore, with the support of guidelines from international organizations, such as the Royal College of Physicians and the National Institute for Health and Care Excellence, the DHRS, in accordance with the Misuse of Drugs Law, issued an immediate order for all healthcare practitioners to cease issuing, processing, dispensing, or selling any cannabinoid products intended for vaporization until further notice.

This decision will be reviewed when evidence regarding the safety and efficacy of vaporizing cannabinoids is available.

Mosquito Research & Control Unit (MRCU)

The MRCU, in partnership with the Public Health Department launched a coordinated response to address mosquito-borne viral diseases, specifically dengue and chikungunya.

The effort focused on mosquito control measures, public education, and enhanced medical guidance.

The Department also intensified mosquito population management through thermal fogging, wide-area aerial spraying, and truck-based larvicide applications. Meanwhile, the Public Health Department led educational campaigns to inform residents about transmission, symptoms, treatment, and preventive measures such as eliminating standing water and using protective gear.

In light of evidence suggesting local dengue transmissions, the Department enhanced its combat efforts by stepping up its annual residential inspections

to help suppress the disease spreading *Aedes aegypti* mosquito.

With three of the infected individuals having no travel history, the unit launched an island-wide community mobilization and awareness initiative to help prevent the spread of the disease.

Disease Prevention Officers (DPOs) focused on identifying breeding sites in both human-made and natural containers, with a special emphasis on the eastern districts.

The DPOs used tablets and barcode scanning of electric meters to track data. This system was upgraded with support from the Caribbean Public Health Agency (CARPHA) and the US Centers for Disease Control (CDC) to improve regional data sharing.



Department of Counselling Services (DCS)

The Department of Counselling Services (DCS) and its units, including the Family Resource Centre (FRC), the Counselling Centre, and Caribbean Haven Residential Centre, moved to a new, larger location at 87 West Apollo House on Mary Street, George Town.

This consolidation enhances collaboration and accessibility for clients, facilitating smoother transitions between services such as parenting support and counselling. The new space also provides greater flexibility for programmes and extended intake hours, improving face-to-face client interactions.

The Domestic Violence Training Intervention Programme (DVITP) offered by the Family Resource Centre is a free, three-day certification course held multiple times each year. The program equips front-line professionals and the public with skills to better assist

victims and perpetrators of domestic violence. The department had another successful year of programme delivery in this area through the numerous training interventions it offered.

To celebrate the 20th anniversary of honouring women in the Cayman Islands, the FRC, in partnership with the Ministry of Community Affairs' Gender Affairs Unit and other stakeholders, hosted 20 events in observance of Honouring Women Month. This year's events were appropriately themed #BalanceForBetter.

The events focused on promoting gender balance across all areas of life. Chief Officer Gloria McField-Nixon notably emphasized that gender balance is a human rights issue, not just a women's issue while highlighting the Civil Service's efforts toward gender parity through equal opportunities policies.



Department of Environmental Health (DEH)

This year, significant strides were made in waste management, focusing on landfill management, waste reduction, recycling, and waste packaging.

This year, the DEH launched a public education campaign promoting proper waste packaging and handling to address a long-standing issue at the George Town landfill regarding the lack of waste separation.

Recycling efforts were also expanded to the Eastern Districts to encourage greater public participation and reduce the quantity of waste sent to the landfill.

Additionally, the government approved a \$4 million capital expenditure for 11 new garbage collection trucks, replacing an aging fleet and improving service reliability.

These initiatives are part of a broader strategy to foster environmental responsibility, mitigate waste-related environmental impact, and support future waste-to-energy efforts, leading to more sustainable waste management in the Cayman Islands.

Over 600 tons of discarded waste were collected during this year's annual holiday bulk waste collection. This included large household items like furniture, appliances, and yard debris. This free service, offered during the holiday season, helps to maintain clean communities, reduce illegal dumping, and ensure environmentally responsible waste disposal.

In addition to bulk waste collection, the DEH also removed some 93 derelict vehicles from public areas on Grand Cayman in July. This effort was assisted by our private sector partners. Residents were encouraged to dispose of unwanted vehicles at the George Town Landfill to avoid fines or imprisonment under the Cayman Islands Litter Law.

A review of the Public Health Law was initiated to address challenges in overseeing the growing food and beverage industry, which has expanded by 300% in the last 20 years.

This was aimed at improving public health and safety given the limited inspection resources available at the DEH.

With only four inspectors managing over 850 establishments – including restaurants, cafes, diners, mobile food trucks, and bed and breakfasts – the review advocates for increased staffing, enhanced inspector powers, and a grading system to ensure better accountability and food safety enforcement.

New regulations for Airbnb and home-share hosts were introduced to enhance public safety. Pool safety was one of the areas addressed by the new regulation. Pool emergency shutoff devices are now required at certain dwellings. These are aimed at preventing swimmers from becoming trapped due to suction from pool and spa drains. It's a small measure, but it can have a significant impact in helping to keep our residents and visitors safe.



Department of Environment (DoE)

The DoE made meaningful progress in our continued nature conservation efforts this year. These efforts accord with our environmental protection goals to preserve our natural resources for the benefit of future generations.

In 2019, we focused on expanding marine parks, increasing protected zones in coastal waters, and developing management plans for marine and terrestrial protected areas. These actions, which included safeguarding local species such as the endangered green sea turtle, underscored our commitment to preserving the region's biodiversity and ensuring a healthy ecosystem.

The DoE continued its public engagement on the National Conservation Act as part of its ongoing review. The Act seeks to strike a balance development, and environmental preservation.

The law has received praise for protecting native species and habitats; however, there are also calls for broader legislative protections, particularly concerning clean energy and air pollution. Premier Alden McLaughlin, who is leading the review, emphasized that the law is not meant to restrict cultural practices but to ensure sustainability for future generations.

The DoE continues to drive awareness for the threats facing Cayman's endemic parrots. This conservation effort urges support for species preservation through the protection of their natural habitats as an alternative to captive breeding programmes.

The DoE is also participating in a study tracking the magnificent frigatebirds. Frigate birds are an essential species for the Caribbean's marine ecosystem. This research will inform regional conservation efforts and is supported by a grant from the UK's Department for the Environment, Food, and Rural Affairs (Defra).

Research published in *Frontiers in Marine Science* journal revealed a notable recovery in Cayman's

sea turtle populations, particularly for green and loggerhead turtles, though hawksbill turtles remain low.

The increase in turtle nests is attributed to the captive breeding program at the Cayman Turtle Centre and the 2008 restrictions on the local turtle fishery. However, illegal hunting and artificial lighting still pose significant threats. The DoE's protection efforts, including conservation patrols, have played a crucial role in this recovery.

Further efforts included a freezing of new licenses for commercial operators offering trips to the Sandbar and Stingray City due to overcrowding concerns. The effort also supports Caymanian boat operators.

Over 200 boats are currently licensed, with strict limits on the number of visitors, boats, and operating times in place. New measures, including licensing for boat captains and training initiatives, will be introduced to enhance visitor experience and safety.

Our conservation work also included the approval of a conservation plan for Meagre Bay Pond, one of Cayman's oldest protected areas. This effort is aimed at restoring the pond's water quality and mangrove forests damaged by quarrying.

The plan will address land conflicts and focus on restoring the natural regeneration of mangroves.

We also implemented a fishing line recycling program this year, which successfully sent over 300lbs of discarded fishing line for repurposing. This initiative helps reduce entanglement risks for sea turtles, which face significant threats from both discarded lines and illegal hunting.

After more than a decade of research and planning, the marine parks enhancement plan was finally approved, expanding no-take zones from 14% to 48% of marine habitats. This significant increase in protection aims to combat overfishing, coastal development, and climate change.

The plan will create clearer regulations for marine zones and make enforcement easier. The effort is supported by a new app to help boaters comply with regulations and is designed to ensure the continued success of marine life, particularly coral reefs.



MANAGEMENT DISCUSSION AND ANALYSIS OF FINANCIAL STATEMENT

Management Discussion and Analysis of Financial Statement

Results of operations

The Ministry of Health, Environment, Culture & Housing delivered another year of sound fiscal performance by utilizing fewer monetary resources than originally budgeted, while delivering more services and earning higher revenues. This resulted in an overall surplus position of \$4.2 million against a budget of \$382 thousand.

Revenue

Actual 2019 revenue of \$38.8 million, was \$454 thousand less than the budgeted sum, and approximately \$8 million more than what was collected in 2018. This better than expected revenue collection was largely due to more services provided to Cabinet during the year and an increase in fee collection, primarily by the Department of Environmental Health.

The Ministry does not operate with a profit motive, rather, it seeks to deliver services as efficiently as possible and sets its fees based on the cost it expects to incur in delivering those services. The increased revenue is therefore based on higher demand and not an increase in the individual unit price of the services provided.

Expenses

The Ministry finished the year with expenditures of \$34.7 million against a final budget of \$38.9 million.

Savings accrued from personnel costs (\$569 thousand); supplies and consumables (\$4.5 million); and litigation costs (\$86 thousand). These savings were partially offset by higher depreciation of \$858 thousand.

Savings in personnel costs are mainly attributable to vacancies carried during the year. This resulted in \$720 thousand less in salaries and wages and \$91 thousand less in pension costs. These savings were partially offset by an over expenditure of \$256 thousand in health insurance due to changes in premium rates.

The purchase of services was below budget by some \$3.8 million during the year. The purchase of supplies was also below budget by \$719 thousand; however, these savings were partially offset by a higher than expected provision for doubtful debts (\$212 thousand) and funds spent on the leasing of equipment (\$104 thousand).

Depreciation expense recognizes the wearing out of property, plant and equipment used for the delivery of services. Whilst the overrun in this area stemmed from underbudgeting, depreciation expense is a non-cash item and therefore did not impact the Ministry's ability to deliver its services.

Financial Position

Current Assets

The Ministry's fiscal year ended with a cash balance of \$4.7 million. This figure was \$11.7 million lower than what the final budget anticipated. The negative cash variance stemmed from higher than expected trade receivables (\$19.5 million), and other receivables (\$4.4 million). The higher receivable balances are generally due to timing and are expected to be fully collected in future periods.

The negative receivable variances were partially offset by lower than expected asset purchases (\$7.5 million) and the aforementioned surplus.

Non - Current Assets

Closing property plant and equipment values were \$15.5 million as at December 31st, 2019. This sum was \$34.5 million lower than the \$50 million shown in the final budget. Delayed procurement a largely accounted for this variance.

Current Liabilities

Current liabilities closed \$7.3 million higher than anticipated. This negative variance was largely due to the recognition of the prior and current year surplus which are legally repayable to the Cabinet unless specific authorization is received for the Ministry to retain these sums.

The Ministry had no long-term liabilities outstanding at the close of the reporting period.

Net Worth

An Equity Investments of \$12.5 million was anticipated in 2019; however, at the close of the reporting period, only \$5.5 million was received.

The Cabinet injection was largely intended to facilitate certain Government projects (such as the Integrated Solid Waste Management System); however, the plans for that project changed during the year which meant the Equity Injection was no longer necessary for 2019.

This factor coupled with a lower opening net-worth contributed to a \$27.7 million negative variance in the Ministry's closing net-worth for 2019.

Conclusion

The Ministry returned another prudent fiscal year managing the resources it was provided. Expenditures were lower than budgeted, and more revenue was collected than originally anticipated.

Whilst the settlement of Cabinet invoices was negatively impacted by timing, these amounts are expected to be fully collected in future periods.

Changes in the Government's original plans for asset vesting resulted in lower than expected property plant and equipment balances along with a reduction in planned Equity Investments to the Ministry.

These circumstances are part of the greater policy prerogative of the prevailing Government Administration, the Ministry's principal objective is to give effect to Government's policies and to deliver its services in a prudent and fiscally responsible manner. We believe we have accomplished this for 2019 as the following financial statements will show.



CAYMAN ISLANDS GOVERNMENT

MINISTRY OF HEALTH, ENVIRONMENT, CULTURE AND HOUSING

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2019

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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 Law (2018 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 Law (2018 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 financial year ended 31 December 2019.

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

- (a) completely and reliably reflect the financial transactions of the Ministry for the financial year ended 31 December 2019;
- (b) fairly reflect the financial position as at 31 December 2019 and performance for the financial year ended 31 December 2019; and
- (c) comply with the provisions of the *Public Management and Finance Law (2018 Revision)* and *International Public Sector Standards*.

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


Kenneth Jefferson

Chief Officer

Date: 19 February 2025



Troy O. Claxton
Chief Financial Officer

Date: 19 Feb 2025

Auditor General's Report

MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2019
(Stated in Cayman Islands Dollars)

Prior Year Actual Restated \$'000		Notes	Current Year Actual \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Final vs Actual) \$'000
Current Assets						
7,314	Cash and cash equivalents	3	4,703	16,447	16,447	11,744
18,069	Trade receivables	4	26,134	6,641	6,641	(19,493)
2,976	Other receivables	4	5,295	873	873	(4,422)
602	Inventories	5, 23	489	679	679	190
367	Prepayments	5b	2,216	77	77	(2,139)
29,328	Total Current Assets		38,837	24,717	24,717	(14,120)
Non-Current Assets						
59	Prepayments	5c	-	-	-	-
14,450	Property, plant and equipment	6	15,547	54,278	50,026	34,479
14,509	Total Non-Current Assets		15,547	54,278	50,026	34,479
43,837	Total Assets		54,384	78,995	74,743	20,359
Current Liabilities						
242	Trade payables	7, 23	486	1,160	1,160	674
1,399	Other payables and accruals	7, 23	2,045	1,629	1,629	(416)
327	Employee entitlements	8	311	420	420	109
66	Unearned revenue	9, 23	126	1,226	1,226	1,100
7,100	Repayment of surplus	18, 23	11,256	2,474	2,474	(8,782)
9,134	Total Current Liabilities		14,224	6,909	6,909	(7,315)
9,134	Total Liabilities		14,224	6,909	6,909	(7,315)
34,703	Net Assets		40,160	72,086	67,834	27,674
NET WORTH						
39,827	Contributed capital		45,284	86,889	82,637	37,353
324	Revaluation reserve		324	730	730	406
(5,448)	Accumulated surplus/(deficit)		(5,448)	(15,533)	(15,533)	(10,085)
34,703	Total Net Worth		40,160	72,086	67,834	27,674

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

MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 DECEMBER 2019
(Stated in Cayman Islands Dollars)

Prior Year Actual Restated \$'000		Notes	Current Year Actual \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Final vs Actual) \$'000
	Revenue					
30,749	Sale of goods and services	10	38,673	34,251	39,266	593
80	Donations	11, 23	139	-	-	(139)
30,829	Total Revenue		38,812	34,251	39,266	454
	Expenses					
17,271	Personnel costs	12	18,938	19,507	19,507	569
9,432	Supplies and consumables	13, 23	13,773	13,208	18,223	4,450
1,980	Depreciation	6	1,867	1,009	1,009	(858)
91	Litigation costs	14, 23	59	145	145	86
(3)	Other gains and losses	15	16	-	-	(16)
28,771	Total Expenses		34,653	33,869	38,884	4,231
2,058	Surplus for the year		4,159	382	382	4,684

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

MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING
STATEMENT OF CHANGES IN NET WORTH
FOR THE YEAR ENDED 31 DECEMBER 2019
(Stated in Cayman Islands Dollars)

	Contributed Capital \$'000	Revaluation Reserve \$'000	Accumulated Surplus/ (deficits) as Restated \$'000	Total Net worth \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Final vs Actual) \$'000
Balance at 31 December 2017	38,932	324	(5,448)	33,808	45,909	45,414	11,606
Prior year adjustments	-	-	(306)	(306)	(2,183)	(1,688)	(1,382)
Restated balance	38,932	324	(5,754)	33,502	43,726	43,726	10,224
Changes in net worth for 2018							
Equity Investment from Cabinet	895	-	-	895	10,900	10,900	10,005
Repayment of surplus to Cabinet	-	-	(1,752)	(1,752)	-	-	1,752
Net revenue / expenses recognised directly in net worth	895	-	(1,752)	(857)	10,900	10,900	11,757
Surplus for 2018	-	-	2,058	2,058	373	373	(1,685)
Total recognised revenues and expenses for the year	895	-	306	1,201	11,273	11,273	10,072
Balance at 31 December 2018 carried forward	39,827	324	(5,448)	34,703	54,999	54,999	20,296
	Contributed Capital \$'000	Revaluation Reserve \$'000	Accumulated Surplus/ (deficits) as Restated \$'000	Total Net worth \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Final vs Actual) \$'000
Balance at 31 December 2018 brought forward	39,827	324	(5,448)	34,703	54,999	54,999	20,296
Changes in net worth for 2019							
Equity investment from Cabinet	5,457	-	-	5,457	16,705	12,453	6,996
Repayment of surplus/dividends to Cabinet	-	-	(4,159)	(4,159)	-	-	4,159
Net revenue / expenses recognised directly in net worth	5,457	-	(4,159)	1,298	16,705	12,453	11,155
Surplus for the year	-	-	4,159	4,159	382	382	(3,777)
Total recognised revenues and expenses for the year	5,457	-	-	5,457	17,087	12,835	7,378
Balance at 31 December 2019	45,284	324	(5,448)	40,160	72,086	67,834	27,674

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

MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2019
(Stated in Cayman Islands Dollars)

Prior Year Actual Restated \$'000		Current		Variance	
		Year Actual \$'000	Original Budget \$'000	Final Budget \$'000	(Final vs Actual) \$'000
	CASH FLOWS FROM OPERATING ACTIVITIES				
	<i>Receipts</i>				
21,684	Outputs to Cabinet	26,579	29,147	29,147	2,568
186	Outputs to other government agencies	706	66	66	(640)
4,255	Sale of goods and services - third party	3,323	3,783	3,783	460
80	Donations / Grants	139	-	-	(139)
(997)	Other receipts	(2,273)	6	6	2,279
	<i>Payments</i>				
(17,170)	Personnel costs	(18,960)	(19,507)	(19,507)	(547)
(11,571)	Supplies and consumables	(14,491)	(13,721)	(13,721)	770
(91)	Other payments	(59)	-	-	59
(3,624)	Net cash flows from operating activities	(5,036)	(226)	(226)	4,810
	CASH FLOWS FROM INVESTING ACTIVITIES				
(719)	Purchase of property, plant and equipment	(2,964)	(16,705)	(12,453)	(9,489)
-	Proceeds from sale of property, plant and equipment	(24)	-	-	24
(719)	Net cash flows from investing activities	(2,988)	(16,705)	(12,453)	(9,465)
	CASH FLOWS FROM FINANCING ACTIVITIES				
1,201	Equity investment	5,413	16,705	12,453	7,040
1,201	Net cash flows from financing activities	5,413	16,705	12,453	7,040
(3,142)	Net decrease in cash and cash equivalents	(2,611)	(226)	(226)	2,385
10,456	Cash and cash equivalents at beginning of the year	7,314	16,673	16,673	9,359
7,314	Cash and cash equivalents at end of the year	4,703	16,447	16,447	11,744

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

MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

Note 1: Description and Principal Activities

The Ministry of Health, Environment, Culture & Housing (the "Ministry") is a Government owned entity as defined by Section 2 of the *Public Management and Finance Law (2018 Revision)* and it is domiciled in the Cayman Islands. Its principal activities and operations 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 year ended 31 December 2019.

During the year ended 31 December 2019, the Ministry comprised the following departments: Health Regulatory Services, Department of Environmental Health, the Mosquito Research & Control Unit, the Department of Counselling Services and the Department of Environment.

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 financial statements have been prepared on the going concern basis and 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.

New and revised accounting standards issued, effective for the financial year beginning 1 January 2019

IPSAS 40, Public sector combinations was issued in January 2017 and shall be applied for annual financial statements covering periods beginning on or after 1 January 2019. This standard has been assessed to have no material impact on the Ministry's financial statements.

New and revised accounting standards issued, that are not yet effective for the financial year beginning 1 January 2019 and not early adopted.

Certain new accounting standards have been published that are not mandatory for the 31 December 2019 reporting period and have not been early adopted by the Ministry. The Ministry's assessment of the impact of

**MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

Note 2: Significant Accounting Policies (continued)

(a) Basis of Preparation (continued)

the new standards are set out below. The impact of these standards will be assessed more fully closer to the effective date of adoption

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

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

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/final budget and actual amounts are provided as required by IPSAS 24.

(b) Budget Amounts

The original budget amounts for the financial year ended 31 December 2019 are as presented in the 2018/19 Annual Budget Statement and were approved by the Legislative Assembly in December 2017.

The financial information in the Annual Budget Statement was prepared based on the accrual accounting concept and the going concern basis.

The original budget amounts for the year reflect the figures in the Ministry's Budget Statement and the amounts are rolled up to the Annual Plan and Estimates, both of which are presented to the Legislative Assembly pursuant to the statutory budget process. Any changes to the original budget are reflected in the final budget and disclosed in the notes to the financial statements and significant variances between actual and budget figures are explained in the notes to the financial statements. Throughout these financial statements, positive variances between actual and budget are shown as whole numbers and negative variances are shown in brackets.

As required by the Law, budgets are presented on the same basis as the annual financial statements.

**MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

Note 2: Significant Accounting Policies (continued)

(c) Judgments and Estimates

The preparation of financial statements is in conformity with IPSAS 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 ongoing basis. Revisions to accounting estimates are recognised in the reporting period and in any future periods that are affected by those revisions.

Changes in Accounting Estimates

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

(d) Revenue

Revenue is recognised in the accounting period in which it is earned. Revenue received but not yet earned at the end of the reporting period is recognised 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 recognised at the unit price agreed in the Annual Budget Statement for 2019. Other revenues are recognised 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.

(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.

**MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

Note 2: Significant Accounting Policies (continued)

(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 goods or 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.

Asset Revaluation

Properties (buildings and structures) were revalued as at 30 June 2016 by in-house professionals with the exception of specialised buildings which were contracted to independent evaluators and are stated at revalued amounts less accumulated depreciation.

Any revaluation increase arising on the revaluation of such assets is recognised in the Statement of Changes in Net Worth (equity), except to the extent that it reverses a revaluation decrease for the same class of asset previously in surplus or deficit in the Statement of Financial Performance, in which case, the increase is credited to the surplus or deficit to the extent of the decrease previously expensed. A decrease in the carrying amount arising on the revaluation of such assets is recognised in surplus and deficit to the extent that it exceeds the balance, if any, held in the revaluation reserve relating to the previous revaluation of that class of asset.

**MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

Note 2: Significant Accounting Policies (continued)

(j) Property, Plant and Equipment (continued)

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: specialised 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 optimisation."

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.

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.

**MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

Note 2: Significant Accounting Policies (continued)

(j) Property, Plant and Equipment (continued)

Valuation assumptions (continued)

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.
- Caymanlandinfo System (Mapping, aerial photography, evidence of comparable sales and lettings).
- Copies of and extracts from leases.
- Architect scaled floor plans.
- Ministries and users/occupiers of operational property assets.

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

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

Buildings were revalued as an entire class of asset.

Depreciation

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.

<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
• Leasehold improvement	Unexpired period of lease or useful life
• Other infrastructure	5 – 25 years
• Boats	3 – 20 years
• Aero planes	5 – 20 years

**MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

Note 2: Significant Accounting Policies (continued)

(j) Property, Plant and Equipment (continued)

Impairment

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at the period end. Assets that are subject to amortisation are reviewed for impairment whenever events or 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 amount. 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, less any recognised impairment loss. Such assets are classified to the appropriate categories of property, plant and equipment when completed and ready for intended use.

No depreciation is applied to work-in-progress items until such time as they are commissioned.

Disposals

Gains and losses on disposal 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 recognised 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 recognised in the Statement of Financial Performance as they are earned by employees. Obligations for defined benefit retirement plans are reported in the Consolidated Financial Statements for the Entire Public Sector of the Cayman Islands Government.

**MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

Note 2: Significant Accounting Policies (continued)

(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 recognised 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 trade payables, other payables and accruals and repayments of surplus.

Recognition

The Ministry recognises 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 amortised cost, being the amount at which the liability was initially recognised 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 YEAR ENDED 31 DECEMBER 2019**

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 realised.

(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 the 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.

(o) Property and Liability Insurance

Effective 2018, the Ministry no longer includes the cost of insurance premiums in its budget. This budget was transferred to the Ministry of Finance, which makes those payments on its's behalf. In particular, the Risk Management Unit within the Ministry of Finance has been given the primary responsibility for the management of insurance premiums.

Note 3: Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and bank accounts in the name of the Ministry of Health, Environment, Culture and Housing maintained at the Royal Bank of Canada. The Ministry's unrestricted cash balances as at 31 December 2019 are presented below. No restricted cash balances were held by the Ministry as at 31 December 2019.

Prior Year Actual \$'000	Description	Foreign Currency	Exchange Rate	Current Year Actual \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Final vs Actual) \$'000
	Cash on hand	1	1.0000	1	-	-	(1)
5	Cash in transit	15	1.0000	15	49	49	34
6,654	CI\$ operational current account	4,703	1.0000	4,703	15,870	15,870	11,167
113	US\$ operational current account	124	0.8375	104	92	92	(12)
253	Payroll current account	(597)	1.0000	(597)	133	133	730
289	Bank Accounts held at other financial institutions	477	1.0000	477	303	303	(174)
7,314	Total			4,703	16,447	16,447	11,744

MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31 DECEMBER 2019

Note 4: Trade and Other Receivables

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 a review of specific debtors. Expected losses have been determined based on an analysis of the Ministry losses in previous periods.

Prior Year Actual \$'000		Current Year Actual \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Final vs Actual) \$'000
	Trade Receivables				
9,341	Sale of goods and services	10,108	10,897	10,897	789
17,061	Outputs to Cabinet	24,571	3,924	3,924	(20,647)
3	Outputs to other government agencies	3	3	3	-
(8,336)	Less: provision for doubtful debts	(8,548)	(8,183)	(8,183)	365
18,069	Total Trade Receivables	26,134	6,641	6,641	(19,493)

Prior Year Actual \$'000		Current Year Actual \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Final vs Actual) \$'000
	Other Receivables				
6	Advances (salary, official travel, etc)	4	67	67	63
(1)	Dishonoured cheques	-	6	6	6
2,970	Other receivable	5,290	-	-	(5,290)
1	Inter-entity receivable	1	2	2	1
-	Other	-	798	798	798
2,976	Total Other Receivables	5,295	873	873	(4,422)

Prior Year Actual \$'000	Receivables	Trade Receivable \$'000	Other Receivable \$'000	Current Year Actual \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Final vs Actual) \$'000
	Current						
8,982	Past due 1-30 days	1,170	91	1,261	-	-	(1,261)
718	Past due 31-60 days	234	18	252	3,923	3,923	3,671
2,187	Past due 61-90 days	156	11	167	2,714	2,714	2,547
9,158	Past due 90 and above	24,574	5,174	29,748	877	877	(28,871)
21,045	Total	26,134	5,294	31,428	7,514	7,514	(23,914)

MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31 DECEMBER 2019

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.

Prior Year Actual \$'000	Description	Current Year Actual \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Final vs Actual) \$'000
(7,952)	Balance at 1 January 2019	(8,336)	(8,158)	(8,158)	178
(384)	Additional provisions made during the year	(212)	(25)	(25)	187
(8,336)	Total	(8,548)	(8,183)	(8,183)	365

Note 5: Inventories

Prior Year Actual Restated \$'000	Description	Current Year Actual \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Final vs Actual) \$'000
602	Inventory held for use in the provision of goods and services	489	679	679	190
602	Total	489	679	679	190

Note 5b: Prepayments (Short-term: current assets)

Prior Year Actual \$'000	Description	Current Year Actual \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Final vs Actual) \$'000
347	Accrued Prepayments	2,216	31	31	(2,185)
20	Prepaid Insurance	-	46	46	46
367	Total	2,216	77	77	(2,139)

Note 5c: Prepayments (long-term: non-current assets)

Prior Year Actual \$'000	Description	Current Year Actual \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Final vs Actual) \$'000
59	Accrued Prepayments	-	-	-	-
59	Total	-	-	-	-

MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING
 NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019
 Note 6: Property, Plant & Equipment

Cost or Opening Valuation	Plant and equipment \$'000	Buildings and Leasehold \$'000	Furniture and Office Equipment \$'000	Computer Hardware \$'000	Office Equipment \$'000	Leasehold Improvements \$'000	Other assets \$'000	Infrastructure \$'000	Motor Vehicles \$'000	Marine Vessels \$'000	Aircraft \$'000	Assets under construction (WIP) \$'000	Total \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Final vs Actual) \$'000
Balance at 1 January 2018	5,111	7,999	554	428	215	102	477	59	15,568	1,162	1,815	679	34,169	44,986	44,986	10,817
Prior year adjustments	-	-	-	9	-	-	(12)	-	-	-	-	-	(3)	-	-	3
Additions	227	16	-	26	9	-	161	-	118	39	25	639	1,260	10,900	13,586	12,326
Disposals	(8)	-	-	(3)	-	-	-	-	(1,645)	-	-	-	(1,656)	-	-	1,656
Transfers	-	-	-	-	-	-	-	-	-	-	-	(576)	(576)	-	-	576
Balance at 31 December 2018	5,330	8,015	554	460	224	102	626	59	14,041	1,201	1,840	742	33,194	55,886	58,572	25,378
Balance at 1 January 2019	5,330	8,015	554	460	224	102	626	59	14,041	1,201	1,840	742	33,194	55,886	58,572	25,378
Additions	28	72	66	35	-	526	19	-	843	194	-	3,146	4,929	16,705	12,453	7,524
Disposals	(25)	-	-	(87)	-	-	-	-	(376)	(273)	-	(22)	(783)	-	-	783
Transfers	-	-	-	-	-	-	-	-	-	-	-	(1,934)	(1,934)	-	-	1,934
Balance at 31 December 2019	5,333	8,087	620	408	224	628	645	59	14,508	1,122	1,840	1,932	35,406	72,591	71,025	35,619
Balance at 1 January 2018	4,224	562	486	357	159	100	129	29	10,563	867	982	-	18,458	16,359	16,359	(2,099)
Prior year adjustments	11	-	-	30	-	-	-	-	(71)	(8)	-	-	(38)	-	-	38
Depreciation Expense	225	376	16	33	18	-	62	1	1,082	73	94	-	1,980	945	945	(1,035)
Eliminate on Disposal	(8)	-	-	(3)	-	-	-	-	(1,645)	-	-	-	(1,656)	-	-	1,656
Balance at 31 December 2018	4,452	938	502	417	177	100	191	30	9,929	932	1,076	-	18,744	17,304	17,304	(1,440)
Balance at 1 January 2019	4,452	938	502	417	177	100	191	30	9,929	932	1,076	-	18,744	17,304	17,304	(1,440)
Prior year adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,686
Depreciation Expense	157	376	15	27	15	74	71	1	972	64	95	-	1,867	1,009	1,009	(858)
Eliminate on Disposal	(23)	-	-	(87)	-	-	-	-	(375)	(267)	-	-	(752)	-	-	752
Balance at 31 December 2019	4,586	1,314	517	357	192	174	262	31	10,526	729	1,171	-	19,859	18,313	20,999	1,140
Net Book Value 31 December 2018	878	7,077	52	43	47	2	435	29	4,112	269	764	742	14,450	38,582	41,268	26,818
Net Book Value 31 December 2019	747	6,773	103	51	32	454	383	28	3,982	393	669	1,932	15,547	54,278	50,026	34,479

MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31 DECEMBER 2019

Note 6b: Property, Plant & Equipment (continued)

Intangible Assets

Cost

	Computer Software	Current Year Actual \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Final vs Actual) \$'000
Balance at 1 January 2018	25	25	7	7	18
Balance at 31 December 2018	25	25	7	7	18

	Computer Software	Current Year Actual \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Final vs Actual) \$'000
Balance at 1 January 2019	25	25	7	7	18
Balance at 31 December 2019	25	25	7	7	18

Accumulated Depreciation and impairment losses

	Computer Software	Current Year Actual \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Final vs Actual) \$'000
Balance at 1 January 2018	25	25	7	7	18
Balance at 31 December 2018	25	25	7	7	18

	Computer Software	Current Year Actual \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Final vs Actual) \$'000
Balance at 1 January 2019	25	25	7	7	18
Balance at 31 December 2019	25	25	7	7	18

Net Book value 31 December 2018	-	-	-	-	-
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Net Book value 31 December 2019	-	-	-	-	-
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MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

Note 7: Trade Payables, Other Payables & Accruals

Prior Year Actual Restated \$'000	Description	Current Year Actual \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Final vs Actual) \$'000
242	Creditors	204	1,160	1,160	956
-	Creditors Ministries/Portfolios	281	-	-	(281)
-	Creditors other government agencies	1	-	-	(1)
242	Total Trade Payables	486	1,160	1,160	674
134	Payroll deductions	126	144	144	18
963	Accrued expenses	1,428	1,417	1,417	(11)
156	Accrued expenses Ministries/Portfolios	365	-	-	(365)
8	Accrued expenses other government agencies	8	-	-	(8)
4	Inter-entity payable	4	-	-	(4)
134	Other payables	114	68	68	(46)
1,399	Total Other Payables and Accruals	2,045	1,629	1,629	(416)
1,641	Total Trade Payables, Other Payables and Accruals	2,531	2,789	2,789	258

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

Note 8: Employee entitlements

Prior Year Actual \$'000	Description	Current Year Actual \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Final vs Actual) \$'000
	<i>Employee entitlements are represented by:</i>				
327	Annual leave	307	277	277	(30)
-	Accrued salaries	4	143	143	139
327	Total Employee Entitlements	311	420	420	109

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

Note 9: Unearned Revenue

Prior Year Actual Restated \$'000	Details	Current Year Actual \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Final vs Actual) \$'000
-	Revenue deposits	23	-	-	(23)
66	Other unearned revenue	103	1,226	1,226	1,123
66	Total Unearned Revenue	126	1,226	1,226	1,100

MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

Note 10: Sales of Goods and Services

Prior Year Actual \$'000	Revenue type	Current Year Actual \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Final vs Actual) \$'000
26,230	Outputs to Cabinet	34,090	30,235	35,250	1,160
163	Outputs to other government agencies	122	66	66	(56)
4,230	Fees and charges	4,263	3,819	3,819	(444)
126	General Sales	198	125	125	(73)
-	Other	-	6	6	6
30,749	Total Sales of Goods and Services	38,673	34,251	39,266	593

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 and 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.

Note 10b: Revenue from Non-Exchange Transactions

During the year ended 31 December 2019, 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 year ended 31 December 2019 (2018: \$nil).

Note 11: Donations

Prior Year Actual Restated \$'000	Source	Current Year Actual \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Final vs Actual) \$'000
80	Donations	139	-	-	(139)
80	Total Donations	139	-	-	(139)

MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

Note 12: Personnel Costs

Prior Year Actual \$'000	Description	Current Year Actual \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Final vs Actual) \$'000
13,138	Salaries, wages and allowances	14,537	15,257	15,257	720
3,007	Health care	3,599	3,343	3,343	(256)
677	Pension	742	833	833	91
74	Leave	(20)	10	10	30
375	Other personnel related costs	80	64	64	(16)
17,271	Total Personnel Costs	18,938	19,507	19,507	569

Note 13: Supplies and Consumables

Prior Year Actual Restated \$'000	Description	Current Year Actual \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Final vs Actual) \$'000
2,871	Supplies and materials	3,918	4,637	4,637	719
4,922	Purchase of services	8,171	6,974	11,989	3,818
293	Lease of property and equipment	470	366	366	(104)
488	Utilities	504	477	477	(27)
137	Interdepartmental expenses	153	130	130	(23)
166	Travel and subsistence	133	105	105	(28)
51	Recruitment and training	55	106	106	51
384	Provision for doubtful debts	212	-	-	(212)
120	Other	157	413	413	256
9,432	Total Supplies and Consumables	13,773	13,208	18,223	4,450

Note 14: Litigation Costs

Prior Year Actual Restated \$'000	Description	Current Year Actual \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Final vs Actual) \$'000
91	Legal fees	59	145	145	86
91	Total Litigation Costs	59	145	145	86

MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

Note 15: Other (Gains) / Losses

Prior Year Actual \$'000	Description	Current Year Actual \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Final vs Actual) \$'000
-	Net (gain) / loss on disposal of property, plant and equipment	2	-	-	(2)
(3)	Net (gain) / loss on foreign exchange Transactions	(8)	-	-	8
-	Net (Gain)/Loss on derecognition of asset/liability	22	-	-	(22)
(3)	Total Gain/ (Losses)	16	-	-	(16)

Note 15b: 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 financial year ended 31 December 2019 and were consistent with normal operating relationships between entities and were undertaken on terms and conditions that are normal for such transactions.

A total of \$51K of goods and services were procured from organizations that were declared as related organisations to employees. These included; Hire of equipment services totaling \$4K for the year 2019 from Massive Equipment and \$43k was paid to HSA for the Acting CMO and medical board review.

Key management personnel, for the purposes of this disclosure, are defined as Chief Officer and Deputy, Human Resources Manager, Chief Financial Officer and Deputy Chief Financial Officer, Chief Medical Officer, Heads of Department, the Senior Policy Advisors and Project Manager. The summary of the remuneration paid to the key management personnel is as outlined below. There were 14 (2018: 14) key management personnel during the year ended 31 December 2019.

No loans were granted to key management personnel or their close relatives during the year ended 31 December 2019.

Prior Year Actual \$'000	Description	Current Year Actual \$'000	Number of persons
1,666	Salaries & other short-term employee benefits	1,766	14
394	Compensation & other payments	-	1
2,060	Total	1,766	

During the year 2018, a deed of compromise was entered by MHECH (on behalf of CIG) and a member of key management personnel. This resulted in total payments of \$394K, inclusive of \$50K to respective employee's attorneys. Of this amount, \$320K was paid out in 2018, with the accrued balance of \$74K clearing in 2019.

MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

Note 16: Reconciliation of net cash flows from operating activities to surplus/(deficit)

Prior Year Actual Restated \$'000	Description	Current Year Actual \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Final vs Actual) \$'000
2,058	Surplus for the year	4,159	382	382	(3,777)
-	Non-cash movements				
1,980	Depreciation expense	1,867	1,009	1,009	(858)
(384)	Provision for doubtful debts	(212)	-	-	212
-	(Gain)/losses on sale of property plant and equipment	24	-	-	(24)
-	Other (Gain)/losses	41	-	-	(41)
-	Changes in current assets and liabilities:				
(4,240)	Increase in trade receivables	(7,853)	(191)	(191)	7,662
(974)	Increase in other receivables	(2,319)	-	-	2,319
(403)	Increase in prepayments	(1,790)	-	-	1,790
(246)	(Increase)/decrease in inventories	113	-	-	(113)
(875)	(Decrease)/increase in trade payables	244	(955)	(955)	(1,199)
(424)	(Decrease)/increase in other payables and accruals	646	(471)	(471)	(1,117)
74	Increase/(decrease) in employee entitlements	(16)	-	-	16
(190)	(Decrease)/increase in unearned revenue	60	-	-	(60)
(3,624)	Net Cash Flows from Operating Activities	(5,036)	(226)	(226)	4,810

MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019
Note 17: Segment Reporting

	Environment		Mosquito Research and Control		Health Regulatory Services		Environmental Health		Counseling Services		Health Administration			CONSOLIDATED TOTAL	
	2019 \$'000	2018 \$'000	2019 \$'000	2018 \$'000	2019 \$'000	2018 \$'000	2019 \$'000	2018 \$'000	2019 \$'000	2018 \$'000	2019 \$'000	2018 \$'000	2019 \$'000	2018 \$'000	2019 \$'000
Revenue															
Sale of goods and services	9,255	6,119	7,561	5,543	1,413	1,368	11,017	10,950	3,539	3,301	5,888	3,468	38,673	30,749	
Other revenue	139	-	-	-	-	-	-	-	-	80	-	-	139	80	
Total Revenue	9,394	6,119	7,561	5,543	1,413	1,368	11,017	10,950	3,539	3,381	5,888	3,468	38,812	30,829	
Expenses															
Personnel	2,963	2,562	2,801	2,359	1,085	1,011	8,075	7,258	2,354	2,314	1,660	1,767	18,938	17,271	
Supplies & consumables	5,102	2,082	3,717	3,515	113	110	2,414	2,260	852	637	1,575	828	13,773	9,432	
Depreciation	35	202	570	518	5	10	1,097	1,132	174	112	(14)	6	1,867	1,980	
Other expenses	2	25	-	-	-	-	48	-	-	-	25	63	75	88	
Total expenses	8,102	4,871	7,088	6,392	1,203	1,131	11,634	10,650	3,380	3,063	3,246	2,664	34,653	28,771	
Surplus/(deficit) from operating activities	1,292	1,248	473	(849)	210	237	(617)	300	159	318	2,643	804	4,159	2,058	
Assets															
Current assets	3	2,808	421	1,643	1	193	3,976	6,830	2	1,003	34,434	16,851	38,837	29,328	
Non-current prepayment	-	-	-	-	-	-	-	-	-	59	-	-	-	59	
Fixed assets	1,230	978	6,393	6,766	32	45	4,374	4,705	1,571	1,217	1,947	739	15,547	14,450	
Total assets	1,233	3,786	6,814	8,409	33	238	8,350	11,535	1,573	2,279	36,381	17,590	54,384	43,837	
Liabilities															
Current liabilities	371	584	375	145	30	10	1,129	647	94	58	12,224	7,689	14,223	9,133	
Total liabilities	371	584	375	145	30	10	1,129	647	94	58	12,224	7,689	14,223	9,133	

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.

**MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

Note 18: Explanation of Major Variances Against Budget

Explanations for major variances for the Ministry's actual performance against the 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 \$11.744 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 the timing of drawdown submissions to Cabinet.

Trade receivables

The actual receivables were above the final budget by \$19.493 million, mainly due to the outstanding cabinet billings at the year-end.

Other current assets

Other receivables were above the final budget by \$4.422 million, mainly due to equity contributions from Cabinet that had not been received at year-end.

Property, plant and equipment

Actual property, plant and equipment as at 31 December 2019 were lower than the final budget estimates by \$34.479 million, which is mainly due to the full budget not being utilised during the year due to time constraints and delays in assets purchase and/or construction.

Trade and other payables

Trade and other payables were lower than the final budget by \$258K, mainly due to the timely payment of outstanding liabilities during the year.

Other current liabilities

Employee entitlements were below the final budget by \$109K, mainly due to the differences in the number of employees hired and left during the year, as compared to the budget.

Unearned revenue was lower than the final budget due to lower unearned revenue for garbage fees than expected when the budget was prepared.

Repayment of surplus was above budget by \$8.781 million due to a higher surplus made than budgeted for the year and payments to be paid over to Central Government.

Repayment of Surplus

Surplus repayable to central Government at end of the December 31, 2019 were as follows:

Prior Year Actual Restated \$'000	Source	Current Year Actual \$'000	Original Budget \$'000	Final Budget \$'000	Variance (Final vs Actual) \$'000
4,736	Surplus payable at 1 January 2019	7,100	2,092	2,092	(5,007)
2,058	Surplus payable for the year	4,159	382	382	(3,777)
306	Prior period surplus adjustment payable	(3)	-	-	3
7,100	Total Surplus Payable at 31 December 2019	11,256	2,474	2,474	(8,781)

**MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

Note 18: Explanation of Major Variances Against Budget (continued)

Statement of financial position (continued):

Contributed Capital

Contributed capital was below the final budget by \$37.353 million mainly due to lower equity investment being needed during the year than budgeted. \$8 million was budgeted for the Long Term Residential Mental Health Facility, but was not fully utilised due to delays in construction.

Statement of financial performance:

Revenues

Revenues earned were lower than the final budget by \$454 thousand mainly due to lower revenues from garbage fees earned by the Department of Environmental Health and lower outputs produced than budgeted.

Personnel costs

Personnel costs were below the final budget by \$569 thousand, mainly due to all budgeted staff positions not being filled, due to time constraints.

Supplies and Consumables

Actual expenses were below the final budget by \$4.450 million, mainly due to lower supplies and consumables costs on the purchase of insecticides for mosquito control and on professional services.

Statement of cash flows:

Cash from operating activities

The decrease in cash from operating activities by \$4.810 million is mainly due to higher receivables from outputs to Cabinet and higher personnel and supplies and consumables costs.

Cash from investing activities

Cash flows used in investing activities were below budget by \$9.465 million, mainly due to the full budget not being utilized for the acquisition of fixed assets.

Cash from financing activities

Cash flows from financing activities were below budget by \$7.040 million, due to the full budget for equity injection not being utilized during the year, as a result of time constraints. \$8 million was budgeted for the Long Term Residential Mental Health Facility, but was not fully utilised due to delays in construction.

**MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

Note 18: Explanation of Major Variances Against Budget (continued)

Statement of Changes in Net Worth

Net worth was lower than budget by \$27.674 million, mainly due to underutilization of equity injections during the year.

Note 19: 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 to be financially secure and well managed.

The Ministry is also exposed to a significant concentration of credit risk in relation to accounts receivable, in particular those due from third parties. No credit limits have been established. As at 31 December 2019, a provision for doubtful debts has been made and is disclosed 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
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

Note 19: Financial Risk Management (continued)

Financial Instruments – Fair Values

As of 31 December 2019, 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 20: Contingent Liabilities and Assets

The Ministry has no contingent assets and liabilities as at 31 December 2019 (2018: \$nil).

Note 21: 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 Poinciana Rehabilitation Centre (*formerly, the Long Term Residential Mental Health Facility*) and the purchase of vehicles that were committed to at year-end.

As at 31 December 2019, the Ministry's commitments were as follows:

	One year or less \$'000	One to five Years \$'000	Over five Years \$'000	Total \$'000
Capital Commitments				
Property, plant and equipment				
Asset Under Construction				
Poinciana Rehabilitation Centre	3,469	14,815	-	18,284
Property, plant and equipment				
Other (Vehicles and Equipment)	917	263	-	1,180
Total Capital Commitments	4,386	15,078	-	19,464
Operating Commitments				
Non-cancellable accommodation leases	357	1,036	-	1,393
Total Operating Commitments	357	1,036	-	1,393
Total Commitments	4,743	16,114	-	20,857

**MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

Note 22: Comparative Figures

Certain comparative figures have been restated where necessary to conform with the current year's presentation.

Note 23: Restatement of Prior Year Balances

The financial statements for the year ended 31 December 2018 were restated due to adjustments required to recognize the exchange difference of \$95K on end of year inventory and the reclassification of \$138K from *unearned revenue to creditor owed to other Ministries*. Also, \$80K was reclassified to *donations revenue and expenditure*, with zero effect on net revenue/expenditure.

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

Statement of Financial Position (Extract)	As previously reported 31 December 2018 \$'000	Adjustment Required \$'000	31 December 2018 (Restated) \$'000
Current Assets			
Inventories	697	(95)	602
Current Liabilities			
Repayment of Surplus	7,140	(40)	7,100
Current Liabilities			
Trade payable	104	138	242
Current Liabilities			
Unearned revenue	284	(218)	66
Current Liabilities			
Other payables and accruals	1,374	25	1,399
Current Liabilities			
Employee entitlements	327	-	327
Total Current Liabilities	9,229	(95)	9,134

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

Statement of Financial Performance (Extract)	As previously reported 31 December 2018 \$'000	Adjustment required \$'000	31 December 2018 (Restated) \$'000
Revenue			
Donations	-	80	80
Expenses			
Litigation costs	66	25	91
Expenses			
Supplies and Consumables (Exchange difference on inventories)	-	95	95
Expenses			
Total Supplies and Consumables	9,337	95	9,432

Surplus for the year	2,098	(40)	2,058
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**MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

Note 24: 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.

Note 25: Budget Changes for the Year

The original budget amounts for the financial year ended 31 December 2019 are as presented in the 2018/19 Annual Budget Statement and were approved by the Legislative Assembly in December 2017.

The original budget amounts for the year reflect the figures in the Ministry's Budget Statement, and the amounts are rolled up to the Annual Plan and Estimates, both of which are presented to the Legislative Assembly pursuant to the statutory budget process. Any changes to the original budget are reflected in the final budget and disclosed in the notes to the financial statements and significant variances between actual and budget figures are explained in the notes to the financial statements. Supplementary funding approved for the year ended December 31, 2019 were as follows:

Appropriation Number	Appropriation Name	Original Budget \$'000	Supplementary Budget \$'000	Final Budget \$'000
HES 1	Policy Advice and Ministerial Services for Health, Environment, Culture and Housing	5,674	257	5,931
HES 2	Health Regulatory Services	1,442	52	1,494
HES 7	Collection, Recycling and Disposal of Waste	4,225	213	4,438
HES 8	Public Health Services	1,948	96	2,044
HES 9	Environmental Health Monitoring Services	421	13	434
HES 10	Emergency Response Services	146	4	150
HES 11	Mosquito Control Services	7,558	117	7,675
HES 18	Counselling and Support Services	3,450	99	3,549
HES 19	Policy Advice and Awareness Programmes	183	5	188
HES 21	Environmental Services and Research	5,188	4,159	9,347
	Total	30,235	5,015	35,250

Appropriation Number	Appropriation Name	Original Budget \$'000	Supplementary Budget \$'000	Final Budget \$'000
EI 53	Ministry of Health, Environment, Culture and Housing: Equity Injection to purchase entity assets	16,705	(4,252)	12,453
	Total	16,705	(4,252)	12,453

**MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING
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FOR THE YEAR ENDED 31 DECEMBER 2019**

Note 26: Subsequent Events

Corona virus outbreak.

In December 2019, a novel strain of Corona virus was reported to have surfaced in China. The global efforts to contain the spread of the corona virus began to cause significant disruption to the global and local economies. At the beginning of the 2020 fiscal year, the world and specifically the Cayman Islands, was affected by the COVID 19 pandemic. This had significant implications for the organisation. A total of \$352K was incurred on COVID 19 and COVID 19 related expenditure for personnel costs and supplies and consumables.

The integrated Solid Waste Management Systems (ISWMS).

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, was 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 (DBFOM) contract through a competitive procurement process, in which the DECCO Ltd., a company that specialises in project development and construction management was selected as the preferred bidder in 2017, following the completion of the Outline Business Case in 2016. The Waste management facilities under the DBFOM will be turned back to the Cayman Islands Government at the end of the 25-year contract period, after their completion, and the Cayman Islands Government will make annual payments to DECCO for that contract period.

CIG through the Ministry entered into contracts to provide professional services relating to the preparation of a national solid waste management strategy, an outline business case for the integrated solid waste management system, procurement support and legal consulting services for the implementation of the integrated solid waste management system.

On 26 March 2021, the Government signed a project agreement to enter into a 25-year contract with Dart Consortium ("Dart") to design, build, finance, maintain and operate a new integrated solid waste management system including remediation of the George Town Landfill. The project was subsequently named Regen. Once completed, the Regen facilities are expected to reduce green house emissions, contribute to renewable energy, improve recycling performance and divert up to 95% of waste from being landfilled.

In July 2021, under the Cayman Islands Government's post-election restructuring, the Department of Environment was transferred out of the Ministry to the Ministry of Sustainability and Climate Resiliency. The name of the Ministry was also changed from the **Ministry of Health, Environment, Culture and Housing** to the **Ministry of Health and Wellness**.

In October 2021, an announcement was made by the Cayman Islands Government 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. By the end of the 2021 financial year, a total of \$4.7 million in professional fees as well as travelling expenses had been incurred.

The Long Term Residential Mental Health Facility- Poinciana Rehabilitation Centre.

The Poinciana Rehabilitation Centre, formerly the Long Term Residential Mental Health facility ("LTRMHF") which is part of a continuum of mental health services fully funded by the Cayman Islands Government through

the Ministry was initially expected to be completed and handed over in 2022. However, it was handed over in December 2024. The total estimated cost of the project at the time of signing was \$26 million.

**MINISTRY OF HEALTH, ENVIRONMENT, CULTURE & HOUSING
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

Note 26: Subsequent Events (continued)

Changes to key staff.

There were some significant changes to key management personnel in subsequent periods. The chief officer left in Aug 2019, and an acting Chief Officer (the Ministry's substantive CFO) was appointed and subsequently confirmed in that position in 2021. The CFO role was occupied in temporary capacity until 2023 when the CFO's position was confirmed.

Investigation by Internal Audit Unit.

Subsequent to year end 31 December 2019, The Internal Audit Unit carried out an investigation in 2021 at the request of the Ministry and identified expenditure totaling approximately \$12K incurred by the Department of Environmental Health in the year under review that was considered irregular. The findings were reported to the Anti-Corruption Commission (ACC). A staff member of the Department of Environmental Health and at least one vendor were subsequently arrested in August 2022 and charged in June 2024.

Restructuring of Ministry.

In October 2024, the Cayman Islands Government announced a restructuring of Ministries, Portfolios and Offices, which took effect from **January 1, 2025**. The Department of Environmental Health, Poinciana Rehabilitation Centre and Department of Counselling Services were transferred out from the Ministry of Health and Wellness to the Ministry of Sustainability and Climate Resiliency. The Ministry of Health and Wellness was also renamed the **Ministry of Health**, and the Ministry of Sustainability and Climate Resiliency was renamed the Ministry of Sustainability, Climate Resiliency and Wellness. The Chief Officer for the Ministry of Health was announced as the new Chief Officer for the Ministry of Sustainability, Climate Resiliency and Wellness and a new Chief Officer was appointed for the Ministry of Health. Also, under the Government's restructuring, the National Drug Council was transferred out of the Ministry of Health of Health.

Legislative 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)

Appropriation Statement

Appropriation reference number and name	YTD Actual Dec-19	Full Year Budget Dec-19	Variance Dec-19
HES 1 - Policy Advice and Ministerial Services for Health, Environment, Culture and Housing	5,879,000	5,904,155	25,155
HES 2 - Health Regulatory Services	1,412,769	1,467,137	54,368
HES 7 - Collection, Recycling and Disposal of Waste	4,235,398	4,347,524	112,126
HES 8 - Public Health Services	1,736,187	1,979,370	243,183
HES 9 - Environmental Health Monitoring Services	420,608	426,865	6,257
HES 10 - Emergency Response Services	145,587	147,676	2,089
HES 11 - Mosquito Control Services	7,558,199	7,614,490	56,291
HES 18 - Counselling and Support Services	3,275,125	3,497,155	222,030
HES 19 - Policy Advice and Awareness Programmes	183,268	185,552	2,284
HES 21 - Environmental Services and Research	9,243,262	9,293,255	49,993
HEA 2- Medical Care for Indigents	18,048,140	18,048,140	-
HEA 6 - Medical Services in Cayman Brac and Little Cayman	3,783,158	3,783,158	(0)
HEA 10 - Ambulance Services	2,547,293	2,547,293	(0)
HEA 11 - Services at District Health Clinics	2,242,947	2,242,947	-
HEA 12 - Mental Health Services	2,731,204	2,731,204	0
HEA 16 - Geriatric Services	1,784,550	1,784,550	-
HEA 17 - Medical Care Beyond Insurance Coverage/Un-Insured	1,997,002	1,997,002	-
HEA 18 - School Health Services	1,470,445	1,470,445	0
HEA 19 - Medical Care For Chronic Ailments	949,348	949,348	-
HEA 20 - Public Health Programmes, Investigations and Treatments	1,403,021	2,035,909	632,888
HEA 21 - Medical Internship Programme	150,000	150,000	-

HEA 23 - Provision of Antiretroviral Medication	298,421	942,000	643,579
HEA 24 - Provision of Psychological Trauma Diagnosis and Treatment for Children	100,000	100,000	0
HEA 25 - Management and Maintenance of Cancer Registry	38,667	38,666	(1)
MUS 4 - Collection and Preservation of Significant Material Evidence	147,744	147,744	-
MUS 5 - Museum Facilities, Exhibitions and Displays	575,928	575,928	-
MUS 6 - Provision of Policy and General Advice on Museum Matters	131,328	131,328	-
NCF 7 - Arts and Culture Preservation, Documentation and Promotion	99,872	99,873	1
NCF 8 - National Festivals and Stage Productions	598,536	598,536	-
NCF 9 - Training and Support for Artistic Development	61,592	61,591	(1)
NAG 1- Exhibitions and Collections	169,940	169,940	-
NAG 2 - National Art Collection	120,620	120,620	-
NAG 3 - Art Education and Outreach Programmes	295,440	295,440	-
NDC 1 - Policy, Prevention, Surveillance Research, Information, Monitoring and Evaluation	668,605	668,605	0
NHT 4 - Administration of the Affordable Housing Initiative	145,525	145,525	-
NHT 5 - Administration of the Government Guaranteed Home Assisted Mortgage	231,035	231,035	-
NHT 6 - Administration of the New Affordable Housing Initiative	187,368	187,368	-
NHT 7 - Administration of the Build on Your Own Property Initiative	16,667	16,667	-
TAB 6 - Cultural Programmes	8,550	8,550	-
NGS 4- HIV/AIDS and First Aid Public Education Programmes	22,324	22,325	1
NGS 53 - Palliative Care Nursing	80,159	80,158	(1)

NGS 54 - Social Marketing for Prevention of HIV/AIDS	49,966	50,000	34
NGS 55 - Tertiary Care at Various Overseas Institutions	35,762,313	36,261,827	499,514
NGS 74 - Preservation of Natural Environment and Places of Historic Significance	570,000	570,000	-
NGS 83 - Other Health and Cultural Programmes	30,000	30,000	-
TP 44 - Temporary Poor Relief Payments for Young Parents Programme (YPP) Students	5,700	30,000	24,300
TP 73 - Other Health & Cultural Programme Assistance	496,210	500,000	3,790
OE 15- Pan American Health Organisation Subscription	5,100	15,000	9,900
OE 66- United Nations Caribbean Environmental Programme	5,947	7,000	1,053
OE 103 - Caribbean Public Health Agency (CARPHA)	17,582	18,500	918
OE 105 - Settlement of Claims	184,766	200,000	15,234
EI 23 - Cayman Islands National Museum	115,000	115,000	-
EI 29 - Health Services Authority	0	355,173	355,173
EI 53 - Ministry of Home Affairs, Health and Culture - Health	5,131,864	20,453,395	15,321,531
EI 65 - Ministry of Home Affairs, Health and Culture- Health - (CINICO)	3,802,278	3,803,000	722
EI 57 - National Housing Development Trust	2,051,925	9,267,686	7,215,761
EA 30 - Cemetery Vaults - Grand Cayman	42,500	350,000	307,500

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Telephone: (345) 946-2084
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Website: www.gov.ky/dhrs

Department of Counselling Services

The Counselling Centre
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2nd Floor Apollo West, George Town,
Grand Cayman
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Email: counselling.services@gov.ky
Website: <https://www.dcs.gov.ky/tcc/the-counselling-centre-contact-us>

Department of Environmental Health

Environmental Health
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Email: DEHcustomerservice@gov.ky
Web Address: <https://www.gov.ky/deh>

Department of Mosquito Research and Control Unit

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Department of Environment

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