



Management Institute for National Development

An Agency of the Office of the Cabinet, Government of Jamaica

Building Capability for Public Service Excellence

ISO 9001: 2015 CERTIFIED

ANNUAL REPORT 2024-2025



*Re-energized,
Refocused!*



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Building Capability for Public Service Excellence

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ANNUAL REPORT

2024-2025



National Anthem

Eternal Father, bless our land,
Guide us with Thy mighty hand,
Keep us free from evil powers,
Be our light through countless hours.
To our leaders, Great Defender,
Grant true wisdom from above.

Justice, truth, be ours forever,
Jamaica, land we love.
Jamaica, Jamaica, Jamaica, land we love.

Teach us true respect for all,
Stir response to duty's call,
Strengthen us the weak to cherish,
Give us vision lest we perish.
Knowledge send us, Heavenly Father,
Grant true wisdom from above.

National Pledge

Before God and All mankind.
I pledge the love and loyalty of my heart
The wisdom and courage of my mind,
The strength and vigour of my body
in the service of my fellow citizens.

I promise to stand up for justice,
Brotherhood and Peace,
to work diligently and creatively,
To think generously and honestly,
so that,
Jamaica may, under God,
increase in beauty,
fellowship and prosperity,
and play her part in advancing the welfare
of the whole human race.



Management Institute for National Development

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The Management Institute for National Development (MIND) is the Government of Jamaica's (GOJ's) pre-eminent and preferred public service training, organisational and leadership development institute in Jamaica, serving the Caribbean. MIND's role is crucial to the transformation and modernisation of the public service in Jamaica and the wider Caribbean region.

MIND's mission is to provide the public sector with quality leadership development options, management training, supporting services and outreach that sustain a culture of enterprise, efficiency and responsiveness to the publics they serve.

MIND offers an exclusive focus on programmes, courses, outreach and supporting services that are strategically developed to respond effectively to enhancing the professionalism and performance quality of public sector professionals; and transform the public sector into one *“which puts the public's interest first, and in which valued and respected professionals deliver high quality services efficiently and effectively.”*

MIND and its predecessor organisations have been providing training for over 40 years, and is registered with the University Council of Jamaica (UCJ) as a tertiary level institution. Training programmes and courses are offered at the Certificate, Diploma, Associate of Science Degree and Post Graduate Diploma levels. Over 112 individual offerings of programmed courses are scheduled to run throughout the year utilising the face-to-face and or online delivery modality, in addition to those learning interventions that are facilitated in a customised format. MIND's training encompasses all areas of human resource development with an emphasis on management, leadership and organisational development.

MIND encourages collaborations and partnerships with local, regional and inter-national learning organisations and donor agencies, to strengthen its capacity to provide a coordinated and integrated approach to deliver first-class management, leadership and organisational development training to public service professionals. *MIND Consultancy* also responds in support of public and private sector organisations locally and regionally with their strategic planning, research, human resource and organisational development.

MIND's newest product line *MINDReach*, is aimed at empowering 'unreached' and under-served' stakeholders through an array of flexible and accessible training products and services in support of the Agency's business development thrust and with a focus on its corporate social responsibility.

MIND's offerings also include, *Conferences, Public Lectures, Quarterly Friday Policy Forums*, and a *Caribbean Journal of Public Sector Management*, geared towards stimulating public awareness of issues of national, regional and global importance and provide a forum for the exchange of information and ideas that result in improved quality of thought and behaviours.

MIND's *Executive Round Table Leadership Series* is also intended to provide public sector senior executives with an 'open environment' in which to engage in dialogue, exchange ideas and enjoy the strategic advantage of learning from and contributing to a forward-thinking leadership community.

MIND is committed to providing the knowledge base required for globally competent and ethical public sector professionals to advance the fulfilment of their individual organisations' mandates, in the interest of creating and sustaining national and regional growth and development and evolve into becoming world-class exemplars of good governance in the global community.



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Our Values

*The core values that guide the actions, transactions
and behaviours of the MIND Team*

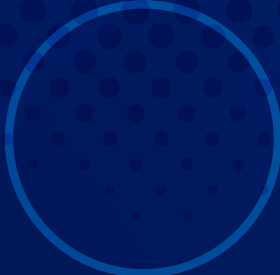
1. *Inclusivity*
2. *Accountability*
3. *Integrity & Impartiality*
4. *Service Excellence*
5. *Innovation*

Vision Statement

*To be the pre-eminent and preferred
public service training, organisational
and leadership development institute in
Jamaica serving the Caribbean.*

Mission Statement

*To provide public servants with quality
leadership development options, man-
agement training, supporting services
and outreach that sustain a culture of
enterprise, efficiency and responsiveness
to the publics they serve.*



Our Mandate

“provide effective leadership development programmes and management training appropriate to all levels, and in line with the demands of a modern and competitive public service”

CD 32/93 of 6 Sept, 1993

The Power of the MIND

Reaching, Extending, Achieving Excellence. . .

The MIND is very powerful

It is unlimited in potential . . .

*Once you begin to understand the reach, capacity and ability of the MIND
to create and sustain positive change,
so much professional and leadership success can be achieved for the individual,
the organization and the society.*

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EXECUTIVE SUMMARY

Mandate and Role

The Management Institute for National Development (MIND), an Executive Agency within the Office of the Cabinet, is the Government of Jamaica's pre-eminent institute for public service training, organisational and leadership development. MIND is mandated to develop the human resource capability of the public service, enabling effective delivery of government priorities and national development goals.

Strategic Context

MIND leads implementation of the Public Sector Learning Framework (PSLF), the Government's vehicle for delivering the Public Sector Learning and Development (PSL&D) Policy, to build a dynamic, high-performing public service that is responsive to citizens' evolving needs and delivers professionalism, performance and service excellence, thereby advancing Vision 2030 Jamaica.

Fiscal year 2024/2025 marked the first year of MIND's 2024–2028 Strategic Business Plan, aligning the Agency's priorities with the public sector modernisation agenda, including Vision 2030 Jamaica, the Medium-Term Socio-Economic Policy Framework (MTF) and the Sustainable Development Goals (SDGs), to ensure MIND's initiatives tangibly support whole-of-government transformation and service excellence.



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Focus in 2024/2025

During the year, MIND advanced the Government's Public Sector Learning and Development (PSL&D) Policy through PSLF implementation, with emphasis on:

- Launching the PSL&D Policy and establishing implementation governance;
- Advancing the GoJ Competency Model Suite and related PSLF frameworks;
- Strengthening policy monitoring and evaluation;
- Securing endorsement of the Training Impact Evaluation (TIE) Model;
- Developing the Public Sector Orientation and Re-Orientation Programme; and
- Progressing the Leadership Development Strategy.

This report presents performance against strategic objectives, highlighting achievements, challenges, and the way forward.

Headline Results

Performance was assessed across four themes, Stakeholder Satisfaction and Approval; Programme and Operations Excellence; Transformative Learning and Professionalization; and Resource Mobilisation and Management, with strong results in most areas. MIND fully achieved 89% of overall targets, with one target not fully achieved (11% shortfall).

- Stakeholder Satisfaction: 95% (target 90%).
- PSLF Implementation: 85% of assigned Implementation Plan activities executed.
- Quality and Accreditation: ISO 9001:2015 certification maintained; UCJ Institutional Accreditation— Candidacy Status achieved.
- People Capability: 91% of staff accessed ≥ 30 hours of training (target 87%).
- Training Reach and Delivery: Enrolment +49% year-over-year; number of programmes delivered +8%.
- Revenue: \$248M (83% of budget).

The gap underscores the need to advance a sustainable financing framework aligned to PSLF requirements and MIND's long-term strategic objectives.

EXECUTIVE SUMMARY



PERFORMANCE OVERVIEW

Table 2: Balanced Scorecard: 2024/2025

Themes	Strategic Objectives	Performance Measures	Performance Targets	
			Annual Target	Performance
Stakeholder Satisfaction & Approval	C1. Strengthen Stakeholder Satisfaction and Perception	Percentage Level of Stakeholder Satisfaction and Perception	90%	95%
Programme & Operations Excellence	I1. Lead Implementation of the Government of Jamaica's (GoJ's) Public Sector Learning and Development (PSL&D) Policy	Percentage of assigned activities executed annually under the GoJ's PSLF Implementation Plan	80%	85%
Transformative Learning and Professionalization	L1. Strengthen MIND's Quality Management System (QMS) in line with the required industry standards, accreditation and business requirements.	ISO9001:2015 Continued Certification	Continued Certification	Certification Maintained
		UCJ Institutional Accreditation	Candidacy Achieved	Candidacy Achieved
	L2: Strengthen In-House Human Resource Capacity and Capability to Successfully Support the implementation of the Public Sector Learning Framework (PSLF) and the Public Sector Learning and Development Policy.	Percentage Level of Staff Engagement	40%	48%
		Percentage of Staff Accessing at Least 30 Hours of Training and Development each year.	87%	91%
Resource Mobilization and Management	F1. Ensure Adequate and Consistent Funding for Operational and Capital Development Needs.	Percentage of Budgeted Revenue Earned.	85%	82%
		Percentage Growth in Enrolment for Learning Products and Services over prior year.	2%	49%
		Percentage Growth in Learning Products and Services delivered over prior year	2%	8%

Outlook

Results in 2024/2025 reflect MIND's resilience, strategic focus, and unwavering commitment to building capability for public service excellence. In 2025/2026, the Agency will deepen PSLF implementation (including work toward

sustainable funding), strengthen stakeholder partnerships, and expand innovation in learning delivery to meet the complex demands of a modern public service to advance Vision 2030 Jamaica.

PERFORMANCE ANALYSIS

This section of the report, interprets MIND's 2024/2025 results through the four strategic themes, Stakeholder Satisfaction and Approval; Programme and Operations Excellence; Transformative Learning and Professionalization; and Resource Mobilisation and Management. It focuses on the why behind the numbers: the strategic choices, delivery disciplines and governance mechanisms that drove performance; the material variances observed; and the implications for service quality, system readiness and value for money. Each subsection provides a clear line of sight from activity to outcome, highlighting what strengthened impact and where execution headroom remains.



STAKEHOLDER SATISFACTION AND APPROVAL

Strategic Objective C1: Strengthen Stakeholders Satisfaction and Perception

For fiscal year 2024/2025, MIND achieved a stakeholder satisfaction and perception score of 95%, surpassing the 90% target. This result reflects sustained improvement in how clients rate the relevance, quality and service of MIND's offerings, and underscores the Agency's responsiveness to feedback and its delivery of high-quality learning and development solutions.

The score is informed by post-delivery participant surveys across scheduled and customised programmes and special events, complemented

by targeted consultations with Ministries, Departments and Agencies (MDAs). A key driver was a stronger client-engagement cadence, more frequent MDA consultations, targeted surveys, and systematic post-delivery feedback loops, paired with a more flexible learning portfolio. MIND expanded online and blended delivery, broadened modalities, and introduced additional short-duration and micro-credential courses to meet emerging public-sector needs.

This performance reinforces MIND's position as the Government of Jamaica's preferred partner for leadership and management development and supports the public-sector modernisation agenda under **Vision 2030 Jamaica**.

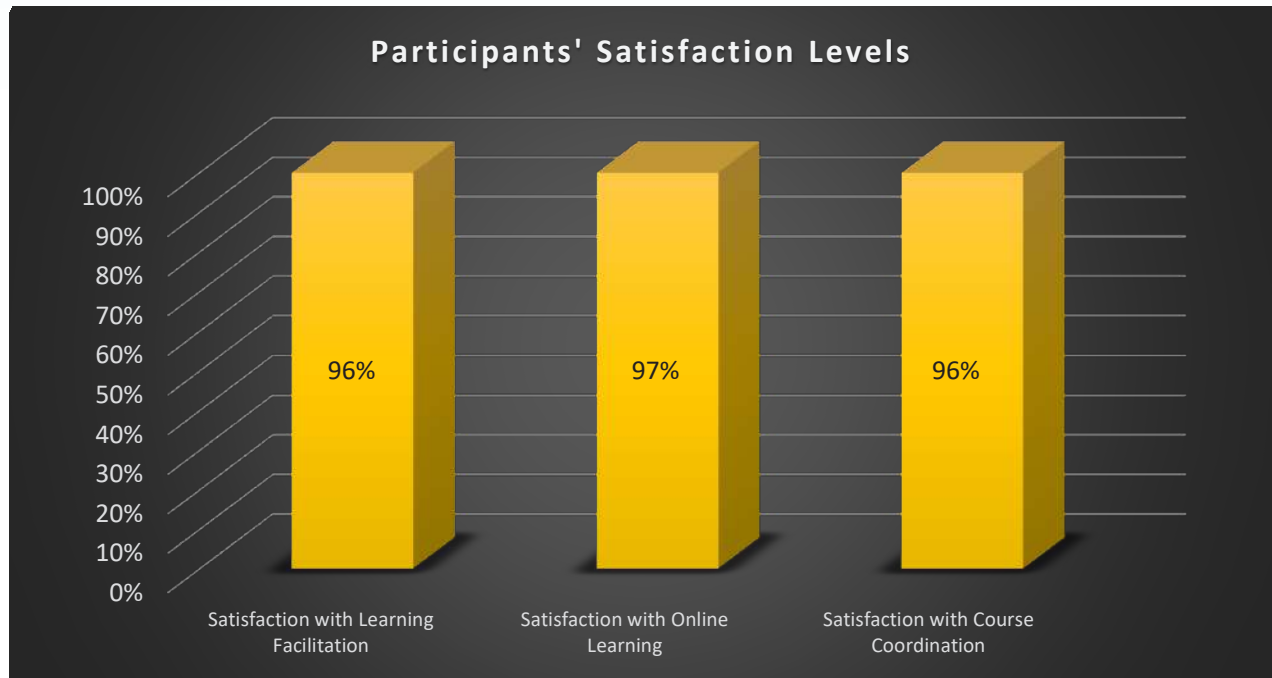


Figure 1: Participants' Satisfaction Levels with Learning Interventions - FY 2024/2025





PROGRAMME AND OPERATIONS EXCELLENCE

Strategic Objective II:

Lead Implementation of the Government of Jamaica's (GoJ's) Public Sector Learning and Development Policy

During fiscal year 2024/2025, MIND advanced its leadership of the PSLF, executing 85% of assigned Implementation Plan activities. A major highlight was the national launch of the Public Sector Learning and Development (PSL&D) Policy on 31 January 2025, at the Jamaica Pegasus Hotel, hosted by MIND in collaboration with the Office of the Cabinet. The event convened 250+ senior leaders from across Ministries, Departments and Agencies (MDAs) and signalled Government's commitment to embedding a culture of continuous learning and professional excellence.

The Policy was positioned as the instrument to standardise learning and development, ensure equity of access, reduce duplication, and align training with Jamaica's national priorities, including Vision 2030 Jamaica. In keynote remarks, Cabinet Secretary Audrey Sewell underscored the Policy's role in strengthening public sector capability, while MIND's CEO, Dr Ruby Brown, highlighted its potential to transform service delivery by fostering lifelong learning.





MIND also hosted the Regional Public Sector Leadership Development Conference, themed *Sustaining Public Sector Transformation through Leadership for Service Excellence*. Delivered as a virtual pre-conference workshop, a two-day in-person event convening in Kingston, and a virtual post-conference session, the series drew delegates from across the region and was structured on the 70:20:10 learning model (10% formal, 20% experiential, 70% social). The design reinforced MIND's influence as a regional thought leader in building leadership capacity for transformation.

Several PSLF milestones were achieved. The Public Sector Learning and Development Portal was rolled out, now hosting the Competency Framework, Professional Pathways, and the PSL&D Policy, supported by an AI-enabled chatbot for user navigation. The Training Impact Evaluation (TIE) Model received stakeholder endorsement, and the revised Leadership Development Strategy and Implementation Plan for the Public Sector Leadership Development Centre (LDC) secured Advisory Board approval, with Cabinet submission scheduled for early 2025/2026. While a small number of initiatives experienced delays, these are scheduled to be advanced in the next fiscal year.

Taken together, progress in 2024/2025 has laid the groundwork to institutionalise structured learning pathways, strengthen the public sector leadership pipeline, and position the PSL&D Policy and PSLF as transformative tools for a high-performing Jamaican public service.



TRANSFORMATIVE LEARNING AND PROFESSIONALIZATION

STRATEGIC OBJECTIVE L1:

Strengthen MIND's Quality Management System (QMS) in line with the required industry standards, accreditation and business requirements

MIND maintained ISO 9001:2015 certification in fiscal year 2024/2025, reaffirming disciplined quality assurance and continuous improvement across programme design and delivery, administrative processes, and service standards.

The Agency also achieved a major milestone: Candidacy Status for Institutional Accreditation with the University Council of Jamaica (UCJ). This followed a rigorous eligibility review, including submission of evidence against UCJ criteria and completion of the required obligations. As part of the process, MIND successfully completed the UCJ Institutional Accreditation Training Workshop and is now formally authorised to proceed to the Institutional Self-Study (ISS), a comprehensive assessment of governance, academic quality and institutional effectiveness.

Maintaining ISO certification and securing UCJ Candidacy strengthen stakeholder confidence, codify MIND's quality culture, and elevate recognition of its programmes locally, regionally and internationally.





Strategic Objective L2:

Strengthen In-House Human Resource Capacity and Capability to Successfully Support the Development and Implementation of the Public Sector Learning Framework and Public Sector Learning and Development Policy

MIND continued to prioritise investment in its people, recognising that a skilled and engaged workforce is essential to delivering the PSL&D Policy and the PSLF. In FY 2024/2025, 91% of employees accessed at least 30 hours of professional development (target 87%). Key initiatives included participation in the TIU RUN Project (self-paced e-learning for re-/up-skilling), Integrity Commission workshops on corruption, anti-corruption frameworks and public procurement, and internally designed Service Excellence programmes. These interventions strengthened technical, ethical and service capabilities and improved readiness for PSLF delivery. (Operational records note that 63 employees completed ≥ 30 hours during the period, contributing to the overall outturn of 91%.)

Staff engagement reached 48% (target 40%), with a 90% response rate, the highest on record, supported by the “Ring of Voices” campaign that increased participation and inclusiveness. MIND’s Engaged and Committed score of 54% outperformed referenced global and regional benchmarks reported to the Agency (e.g., Global 23%, US/Canada 33%, Caribbean/Latin America 32%; Primeast, 2025). All branches improved across every engagement dimension relative to the previous year.

The results point to a workforce that is increasingly capable and motivated, aligning skills and engagement with the Government’s transformation agenda and enabling PSLF implementation at scale.

Together, the quality milestones (ISO maintained; UCJ Candidacy achieved) and the people outcomes (training participation and stronger engagement) confirm that MIND is institutionally ready, in systems, standards and talent, to deliver the next phase of public sector learning and development.

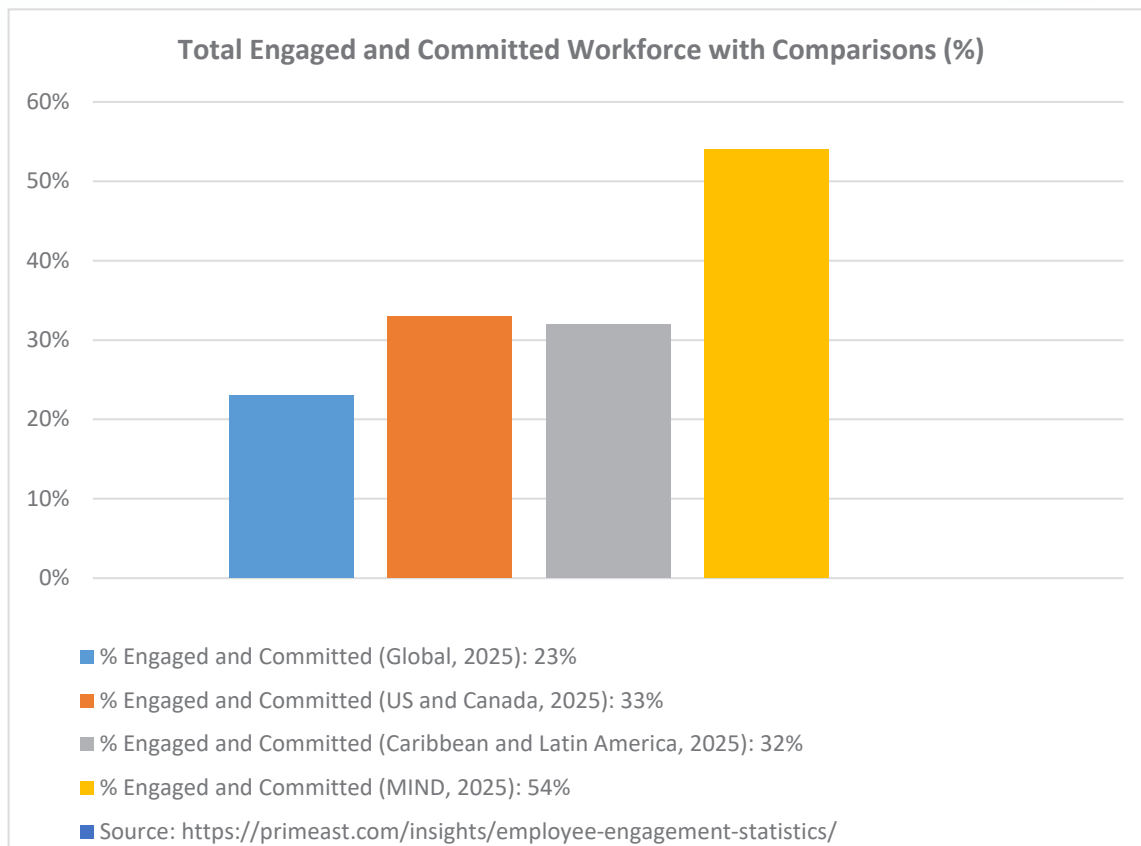


Figure 2: Total Engaged and Committed Workforce with Comparisons (%) 2025





RESOURCE MOBILIZATION & MANAGEMENT

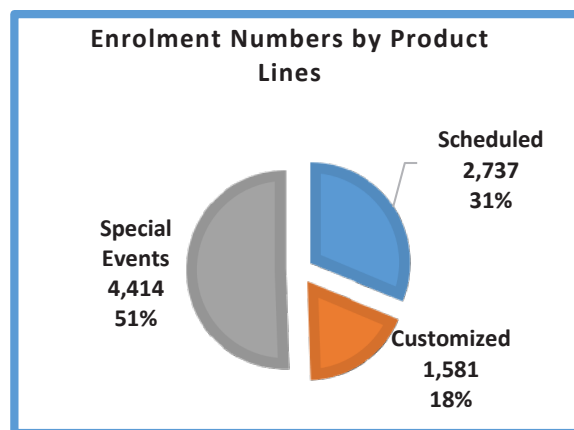
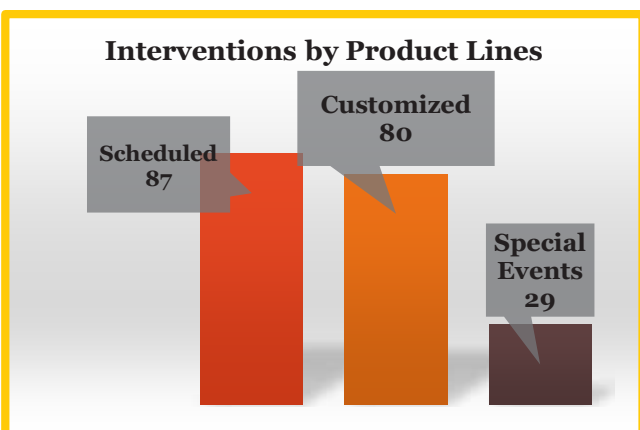
Strategic Objective F1:

Ensure Adequate and Consistent Funding for Operational and Capital Development Needs



Learning and Development Delivery

In FY 2024/2025, MIND delivered 196 learning and development interventions: 167 Scheduled and Customised programmes/courses and 29 Special Events. Of the programmes/courses delivered, eighty-seven (87) were Scheduled and eighty (80) were Customised, reflecting the Agency's dual focus on core offerings and client-specific solutions. Special Events, including high-level webinars, conferences and forums, continued to grow in prominence as a vehicle for knowledge exchange and stakeholder engagement.



Figures 3&4: Enrolment Numbers and Learning Interventions for Fiscal Year 2024 - 2025

Table 2: Comparative Analysis for Learning and Development – Fiscal Years 2022/2023 – 2024/2025

Learning and Development Products	No. of Learning and Development Interventions Delivered			Number of Participants Enrolment		
	2024/2025	2023/2024	2022/2023	2024/2025	2023/2024	2022/2023
Scheduled	87	79	67	2,737	2,605	2,469
Customised	80	93	112	1,581	1,891	2,160
Sub-total	167	172	179	4,318	4,496	4,629
Special Events	29	10	5	4,414	1,354	1,011
Total	196	182	184	8,732	5,850	5,640

Trends Over Three Years

Scheduled Programmes and Courses show consistent growth, with a 10% increase in delivery over 2023/2024 and a 5% rise in enrolment to 2,737 participants. By contrast, Customised Programmes and Courses declined (–14% delivery to 80; –18% enrolment to 1,581), continuing the downward trend observed in recent years and signalling the need to strengthen client engagement, targeted marketing and product redesign.

Special Events expanded from 10 to 29, with enrolment surging to 4,414, more than triple the previous year, driven in large part by the Leadership Webinar Series. The most popular sessions, *Developing a Leadership Brand* and *The AI Advantage: Transforming the Public Service*, highlighted strong demand at the intersection of leadership, innovation and future-readiness, balanced with established

themes such as MINDful Listening, Responsible Leadership, Employee Engagement and Health for Peak Performance. Regional participation reinforced MIND’s growing Caribbean footprint. Overall, total enrolment reached 8,732, a 49% year-on-year increase, confirming MIND’s expanding role in capability building across the public service and the wider region.

Business Development Implications

The data indicate clear opportunities to convert high-demand topics into premium follow-on products, executive programmes, micro-credentials and consultancy, and to improve conversion from engagement platforms to paid programmes by segmenting participants (sector, seniority, repeat attendance) and tailoring offers accordingly.



FINANCIAL PERFORMANCE

Revenue:

MIND earned \$247.9M ($\approx$ \$248M) in revenue, achieving 83% of the \$300M budget.

While below target, revenue improved by \$16M (+7%) over 2023/2024 alongside significant growth in delivery (+49% enrolment; +8% interventions). The Scheduled product line performed strongly, generating \$195.78M, which was \$48.91M (+33%) above budget and \$17.51M (+10%) higher than the prior year. Customised & Consultancy under-performed at \$46.24M which was \$106.89M (–70%) below budget and \$7.0M (–13%) below the prior year—reflecting missed intervention targets, low lead-to-delivery conversion and attrition in longer programmes (e.g., Associate Degrees).

Table 3: MIND's Revenue across Product Lines – FY 2024/2025

Revenue	Actual (\$)	Budgeted (\$)	Variance (\$)	Variance (%)	Prior Year (\$)
Scheduled	195,778,749	146,871,500	48,907,249	33.30	178,272,338
Customised & Consultancy	46,237,164	153,128,500	(106,891,336)	(69.80)	52,913,627
Facilities Rental	530,500	-	530,500	100.00	116,500
Miscellaneous Revenue	5,359,461	-	5,359,461	100.00	869,906
Total	247,905,874	300,000,000	(52,094,126)	(17.36)	232,172,371



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Expenditure:

Total operating costs were \$488.26M, \$70.86M (13%) below budget and 4% higher year-on-year, reflecting disciplined cost management amid increased programme activity. The main categories were Staff Costs \$341.55M, Goods & Services \$109.78M (8% below budget; +16% year-on-year), Premises-related \$25.76M (24% below budget; +22% year-on-year), Amortisation (Software) \$2.22M and Depreciation \$8.95M.

Table 4: MIND's Expenses Compared to Budget – FY 2024/2025

Expenditure	Actual (\$)	Budgeted (\$)	Variance (\$)	Variance (%)	Prior Year (\$)
Staff Costs	341,549,490	405,473,000	63,923,510	15.77	341,148,943
Goods & Services	109,783,678	119,651,000	9,867,322	8.25	94,943,247
Premises Related Expenses	25,758,982	34,000,000	8,241,018	24.24	21,296,372
Amortization (Software)	2,223,333	-	(2,223,333)	(100.00)	1,111,666
Depreciation	8,945,838	-	(8,945,838)	(100.00)	10,595,848
Total	488,261,321	559,124,000	70,862,678	12.67	469,096,077

FINANCIAL PERFORMANCE

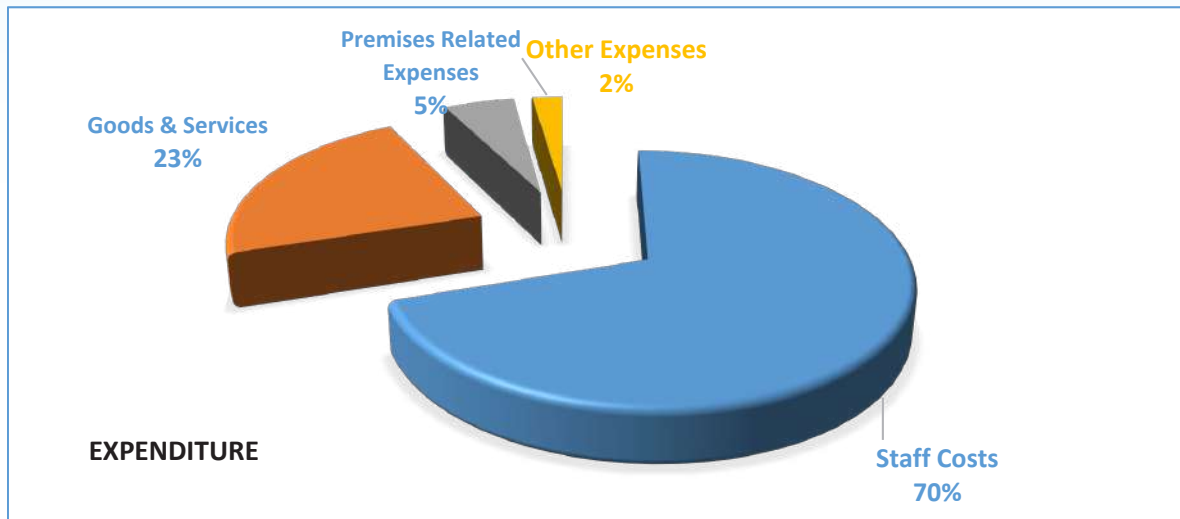


Figure 5: Distribution of Actual Costs in Main Categories of Expenditure - FY 2024/2025

Accounts Receivables:

As at 31 March 2025, net Accounts Receivable stood at \$73.61M, inclusive of a \$134.30M bad-debt provision. The balance comprised Self-sponsored Participants \$183.08M and Corporate Clients \$24.82M, offset by the provision.

Table 5: Accounts Receivables & Bad Debt Provision – FY 2024/2025

Category	Receivables as at March 31, 2025
Self-Sponsored Participants	183,082,981
Corporate Clients	24,819,630
Bad Debt Provision	(134,295,836)
Total	73,606,774

Strong growth in Scheduled offerings and Special Events confirms market relevance and brand reach. The revenue gap is concentrated in Customised and Consultancy, indicating the need to rebuild the client pipeline, sharpen solution scoping and strengthen proposal-to-delivery conversion, while maintaining expenditure discipline to protect operating headroom.

REFLECTIONS & STRATEGIC FOCUS for the WAY FORWARD



MIND closed 2024/2025 with clear gains, as stakeholder satisfaction exceeded target; PSLF delivery milestones were met; ISO 9001:2015 certification was maintained; UCJ Institutional Accreditation Candidacy was secured; reach and delivery expanded; and expenditure was held below budget. At the same time, the revenue shortfall underscores the imperative to secure sustainable financing, rebuild the Customised and Consultancy portfolio, and scale digital learning to meet system-wide demand.

As MIND implements the PSL&D Policy through the PSLF, the Agency is also institutionalising the enablers that make for true transformation; governance and standards, competency-based pathways, leadership pipelines, quality assurance and impact evaluation, alongside the digital infrastructure and financing model required for scale. Year one of the 2024–2028 Strategic Business Plan confirmed three disciplines as decisive to impact:

- (i) **Aligned partnerships** across MDAs;
- (ii) **An embedded quality culture** (ISO processes integrated with programme review and accreditation); and
- (iii) **Data-driven decisions** that translate client voice and delivery analytics into better product–market fit and accountability.

Against this backdrop, MIND will advance the next tranche of PSLF implementation priorities for 2025/2026, with detailed financing and delivery arrangements developed and tabled under separate cover through the established governance channels. *(At the time of reporting, funding to support these priorities had not yet been approved.)*

i) Standards, Pathways and Professionalization

- Finalise and publish the GoJ Competency Model Suite; complete and disseminate User Guides for the Competency Framework (CF), Professional Pathways (PP) and Learning Pathways (LP); expand access via the GoJ L&D Portal;
- Build out and roll out Learning Pathways for priority professional groups; design and deliver products aligned to core and technical competencies;
- Operationalise the Heads of Professions (HoPs) mechanism: finalise governance, define indicators, and commence phased implementation to drive professional excellence.

ii) Orientation, Leadership and Culture

- Launch and institutionalise the fully online Public Sector Orientation and Re-orientation Programme; promulgate minimum standards and guidelines for entity-specific orientation;

REFLECTIONS & STRATEGIC FOCUS for the WAY FORWARD



- Launch the Leadership Development Centre (LDC): secure Cabinet approval of the Leadership Development Strategy and begin phased implementation;
- Implement the Change Management and Communication Strategy to build readiness, promote cultural alignment and embed the PSL&D Policy.

iii) Governance, Assurance and Impact

- Institutionalise governance structures and learning standards: operationalise the PSLF Secretariat, Cluster Managers and Governing Council; finalise standards for engaging external learning providers;
- Deploy Monitoring and Evaluation systems: apply the revised M&E Framework and develop a comprehensive M&E Plan to track policy integration and impact;
- Roll out and institutionalise the Training Impact Evaluation (TIE) Model: finalise design, issue guidelines and commence adoption across MDAs.

iv) Evidence, Infrastructure and Financing

- Advance a whole-of-government Learning Needs Analysis (LNA): complete the framework/methodology and initiate assessments to inform workforce planning and competency development;
- Design and implement ICT infrastructure for L&D: define requirements and begin procurement for an integrated, enterprise-wide Learning Management System (LMS) to support access, reporting and learning mobility;
- Establish a sustainable financing framework for public sector learning: develop and seek Cabinet approval for a multi-year model that ensures consistent and adequate budgetary support.

By executing this programme of work in 2025/2026, MIND will consolidate its role as the Government of Jamaica's centre of excellence for public service capability development, enabling a professional, high-performing, service-oriented public sector, advancing the goals of **Vision 2030 Jamaica**.



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AUDITED **FINANCIAL STATEMENTS**

AS AT MARCH 31, 2025



AUDITOR GENERAL'S DEPARTMENT
40 KNUTSFORD BOULEVARD
KINGSTON 5
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Email: audgen@auditorgeneral.gov.jm

INDEPENDENT AUDITOR'S REPORT

**To the Chief Executive Officer
Management Institute for National Development**

Opinion

I have audited the accompanying Financial Statements of the Management Institute for National Development (MIND), set out on pages 1 to 17, which comprise the Statement of Financial Position as at March 31, 2025, Statement of Financial Performance, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory notes.

In my opinion, the Financial Statements give a true and fair view of the financial position of the Management Institute for National Development as at March 31, 2025 and of its financial performance, and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS).

Basis for Opinion

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the *Auditor's Responsibility for the audit of the Financial Statements* section of this report. I am independent of the Agency in accordance with the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants (IESBA Code) and I have fulfilled my other ethical responsibilities in accordance with the IESBA Code. I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matter

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the Financial Statements for the year ended March 31, 2025. These matters were addressed in the context of the audit of the Financial Statements as a whole and in forming my opinion thereon, and I do not provide a separate opinion on these matters. I have determined that there are no key audit matters to report.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these Financial Statements in accordance with IPSAS. This responsibility includes designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

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

Auditor's Responsibility for the audit of the Financial Statements

My responsibility is to express an opinion on these Financial Statements based on my audit. I conducted my audit in accordance with the auditing standards issued by the International Organization of Supreme Audit Institutions. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISSAIs, I exercised professional judgment and maintained professional skepticism throughout the audit. I also:

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

I have communicated with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that I identified during the audit.

Report on Additional Requirements of the Executive Agencies Act

I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit. In my opinion, proper accounting records have been maintained and the Financial Statements are in agreement therewith and give the information required in the manner so required.



Auditor General

2025/07/15

Date



Management Institute for National Development

An Agency of the Office of the Cabinet, Government of Jamaica

Building Capability for Public Service Excellence

ISO 9001: 2015 CERTIFIED

		2025	2024
		\$	\$
Non-current assets	Notes		
Property, plant and equipment	5	41,675,177	48,040,907
Intangible Asset	6	3,335,001	5,558,334
		45,010,178	53,599,241
Current assets			
Trade and other receivables	7	74,129,448	72,507,476
Prepayments		3,082,453	2,454,191
Cash and cash equivalents	8	599,109,374	551,221,726
		676,321,275	626,183,393
Current liabilities			
Payable and accruals	9	23,074,272	21,379,769
Employee benefits	10	48,721,261	40,347,410
GOJ 50% Contribution	11	197,846,221	177,122,388
Unearned Revenue		60,367,506	64,954,771
		330,009,260	303,804,338
Net current assets		346,312,015	322,379,055
Total assets		391,322,193	375,978,296
Equity			
GoJ Equity	12	15,833,262	15,833,262
General Reserve		328,863,975	308,140,142
Donated Assets Reserve	13	1,189,871	2,214,601
Government Grant Reserves		45,435,085	49,790,291
Total equity and reserve		391,322,193	375,978,296

Approved for issue on behalf of the Management Institute for National Development on

July 15, 2015 and signed on its behalf by:

Ruby Brown, Ph.D.
Chief Executive Officer

Diana Morris, FCA, FCCA
Director Finance, HR and
Administration

The accompanying notes form an integral part of the financial statements

ANNUAL REPORT 2024 - 2025

	Notes	2025 \$	2024 \$
INCOME			
Training Course Fees - Scheduled		195,778,749	178,272,338
Miscellaneous Revenue		5,359,461	869,906
Facilities Rental		530,500	116,500
Divisional Revenue - Customised and Consultancy		46,237,164	52,913,627
Total income		247,905,874	232,172,371
EXPENDITURE			
Staff costs	14	341,549,490	341,148,943
Goods and services	15	109,783,680	94,943,247
Premises related services	16	25,758,982	21,296,372
Bad Debt		-	41,666,691
Amortization		2,223,333	1,111,666
Depreciation		8,945,838	10,595,848
Total Operating Expenses		488,261,323	510,762,767
Operating surplus		(240,355,449)	(278,590,396)
Foreign Exchange Gain/(Loss)		3,029,434	2,418,112
Increased in Provision for Bad Debt		(1,575,763)	12,159,136
Interest income		46,508	50,079
Gain/(Loss) on Disposal of Fixed Assets		-	(65,683)
Donated asset amortization		1,024,730	2,196,956
Government grant amortization		4,355,206	4,355,206
Net surplus before GOJ Financing		(233,475,334)	(257,476,590)
GOJ financing from Consolidated Fund		274,923,000	274,923,000
Net surplus after GOJ financing		41,447,666	17,446,410
50% Net surplus to Consolidated Fund		(20,723,833)	(8,723,205)
Net surplus		20,723,833	8,723,205

The accompanying notes form an integral part of the financial statements



Management Institute for National Development

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	GOJ Capital Investment	Donated Assets/Govt. Grant Reserve	Gov't Grant Reserve	General Reserve	Total
	\$	\$	\$	\$	\$
Balance as at March 31, 2023	15,833,262	4,411,557	54,145,496	299,416,937	373,807,252
Release from Reserves	-	(2,196,956)	(4,355,205)	-	(6,552,161)
Additions	-	-	-	-	-
Surplus for the year	-	-	-	8,723,205	8,723,205
Balance as at March 31, 2024	15,833,262	2,214,601	49,790,291	308,140,142	375,978,296
Release from Reserves	-	(1,024,730)	(4,355,206)	-	(5,379,936)
Surplus for the year	-	-	-	20,723,833	20,723,833
Balance as at March 31, 2025	15,833,262	1,189,871	45,435,085	328,863,975	391,322,193

The accompanying notes form an integral part of the financial statements

ANNUAL REPORT 2024 - 2025

	2025 \$	2024 \$
Cash flows from operating activities:		
Deficit for the year before GOJ financing	(233,475,334)	(257,476,590)
GOJ financing from Consolidated Fund	274,923,000	274,923,000
Net Surplus for the year after GOJ Financing	41,447,666	17,446,410
50% Net surplus to Consolidated Fund	(20,723,833)	(8,723,205)
Net Surplus	20,723,833	8,723,205
Adjustments:		
Depreciation	8,945,838	10,595,848
Amortization	2,223,333	1,111,666
(Gain)/Loss on Disposal of Fixed Assets	-	65,683
(Increase)/Decrease in Receivables	(2,250,234)	22,790,840
Increase/Decrease in Current Liabilities	26,204,922	21,816,645
Transfer from Donated Assets Reserve	(1,024,730)	(2,196,956)
Transfer from Government Grant Reserve	(4,355,206)	(4,355,205)
Net cash used in Operating Activities	50,467,756	58,551,726
Cash Flows from Investing Activities:		
Capital expenditure	(2,580,108)	(9,872,709)
Intangible Assets	-	-
Proceeds from sale of Fixed Assets	-	(65,683)
Net Cash used in Investing Activities	(2,580,108)	(9,938,392)
Cash flows from financing activities:		
Donated Asset Reserves (Additions)	-	-
Government Grant Reserve	-	-
Net cash provided by Financing Activities	-	-
Increase/Decrease in cash and cash equivalents	47,887,648	48,613,334
Cash and Cash Equivalents at start of year	551,221,726	502,608,392
Cash and cash equivalents at end of March 31, 2025	599,109,374	551,221,726

The accompanying notes form an integral part of the financial statements



1. Identification

The Management Institute for National Development (MIND) was established as an Executive Agency of the Government of Jamaica on April 1, 1999. The core activities of the Agency are training, consultancy and research that support the training and consultancy services. Non-core activities include facilities rental.

2. Statement of compliance

- i. These financial statements have been prepared in accordance with the requirements of the International Public Sector Accounting Standards (IPSAS). IPSASs are developed by the International Public Sector Accounting Standards Board (IPSASB), an independent board of the International Federation of Accountants (IFAC).
- ii. The preparation of the financial statements to conform to IPSAS requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, contingent assets and contingent liabilities at the balance sheet date and the revenue and expenses during the reporting period. Actual results could differ from those estimates. The estimates and the underlying assumptions are reviewed on an ongoing basis and any adjustments that may be necessary would be reflected in the year in which actual results are known.

3. Significant accounting policies

i. Basis of preparation

The financial statements have been prepared under the historical cost convention and are presented in Jamaica dollars (\$), which is the reporting currency of the Agency.

ii. Cash and cash equivalents

Cash and cash equivalents are carried on the balance sheet at fair value. For the purpose of the cash flow statement, cash and cash equivalents comprise cash at bank, in hand, and deposits.

iii. Receivables

Trade receivables are carried at original invoice amounts less provision made for impairment losses. A provision for impairment is established when there is evidence that the entity will not be able to collect all amounts due according to the original terms of receivables.

iv. Accounts payable and accrued charges

Accounts payable are carried at cost for the supply of goods and services and accruals are based on fair estimates of liabilities at the end of the financial year. The amounts are payable within one year.

3. Significant accounting policies (Cont'd)

v. Property, plant and equipment

Property, plant and equipment are stated at historical cost less accumulated depreciation and impairment losses.

Subsequent costs are included in the asset's carrying amount or are recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Agency and the cost of the item can be measured reliably. All other repairs and maintenance costs are charged to other operating expenses during the financial period in which they are incurred.

Depreciation on assets is calculated on the straight-line basis at annual rates that will write off the carrying value of each asset over the period of its expected useful life. Annual depreciation rates or period over which depreciation is charged are as follows:

Leasehold Property Improvement	20 years
Furniture, fixtures and Fittings	10 years
Computers	5 years
Office Equipment	10 years
Motor Vehicles	5 years

Property, plant and equipment are reviewed periodically for impairment. Where the carrying amount of an asset is greater than its estimated recoverable amount, it is written down immediately to its recoverable amount.

vi. Amortization of donated assets reserve

The reserve is written off on a straight-line basis over the life of the assets.

vii. Provisions

Provisions are recognized when the entity has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate of the amount of the obligation can be made.

viii. Financial Instruments

A financial instrument is any contract that gives rise to both a financial asset of one entity and a financial liability or equity instrument of another entity. The Agency's financial instruments at March 31, 2025, were receivables and payables.

viii. Revenue recognition

Revenue is fees earned and is measured at the fair value of the consideration received or receivable and represents amount recoverable for services provided in the normal course of business. Deferred revenue is a liability as at the balance sheet date related to training fees for which revenue has not yet been earned



3. Significant accounting policies (Cont'd)

viii. Revenue recognition (Cont'd)

Subvention is recognized when it is received. Interest revenue is recognized in the income statement for all interest-bearing instruments on an accrual basis.

ix. Intangible Assets

Acquired computer software (SMS) is stated net of cost and amortization. The cost is amortized over the estimated useful life of the software, which is three (3) years.

4. Financial Risk Management

The Agency's activities expose it to a variety of financial risks: market risks (including currency risk and price risk), credit risk, liquidity risk, interest rate risk and operational risk. The Agency's overall risk management policies are established to identify and analyze risk exposure and to set appropriate risk limits and controls and to monitor risk. The risk management framework is based on guidelines set by management and seeks to minimize potential adverse effects on the Agency's financial performance.

a. Price risk

Price risk is the risk that the value of financial instruments will fluctuate as a result of changes in market prices, whether those changes are caused by factors specific to the individual instrument or its issuer or factors affecting all instruments traded in the market. As at March 31, 2025, MIND had no significant exposure to this risk.

b. Currency risk

Currency risk is the risk that the value of a financial instrument will fluctuate because of changes in foreign exchange rates. The Agency's currency risk arises from its bank account denominated in United States Dollars. MIND manages this risk by ensuring its exposure to foreign assets is kept to an acceptable level by monitoring foreign currency positions.

	2025	2024
	\$	\$
Foreign exchange bank account	105,632,108	116,558,378
	<u>105,632,108</u>	<u>116,558,378</u>

c. Interest rate risk

Interest rate risk is the risk that the interest earned on interest bearing bank account balances will fluctuate due to changes in market interest rates. Management manages this risk by placing interest, earning balances with reputable financial institutions that are believed to have some stability with the rates being offered. Management is currently assessing the financial impact of this risk. The Agency's interest rate risk arises from deposits as follows:

4. Financial Risk Management (cont'd)

Interest rate risk (cont'd)

	2025 \$	2024 \$
Cash resources (excluding cash in hand)	599,106,374	551,218,726
	<u>599,106,374</u>	<u>551,218,726</u>

d. Liquidity risk

Liquidity risk is the risk that an Agency will encounter difficulty in raising funds to meet its commitments associated with financial instruments. The risk is managed by maintaining sufficient cash and cash equivalents balances.

2025

Financial Liabilities	Carrying amount \$	Contractual Amount \$	Carrying amount \$	Due within 1 year \$
Payables and accruals	23,074,272	23,074,272	17,889,695	5,184,577
Surplus due to GOJ	197,846,221	197,846,221	197,846,221	-
Employee Benefits	48,721,261	48,721,261	-	48,721,261
As at March 31, 2025	<u>269,641,754</u>	<u>269,641,754</u>	<u>215,735,916</u>	<u>53,905,838</u>

2024

Financial Liabilities	Carrying amount \$	Contractual Amount	Carrying amount \$	Due within 1 year \$
Payables and accruals	21,379,769	21,379,769	15,698,214	5,681,555
Surplus due to GOJ	177,122,388	177,122,388	177,122,388	-
Employee Benefits	40,347,410	40,347,410	-	40,347,410
As at March 31, 2024	<u>238,849,567</u>	<u>238,849,567</u>	<u>192,820,602</u>	<u>46,028,965</u>

e. Credit risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. Management manages this risk by placing cash and cash equivalents with reputable financial institutions that are believed to have minimal risk of default.



4. Financial Risk Management (cont'd)

Credit risk (cont'd)

However, MIND offers courses to all citizens and its exposure to credit risk is mainly influenced by each participant's characteristics. The Agency considers that credit risk is associated with the following cash resources. Accounts receivables over 365 days overdue are considered for impairment assessment.

	2025	2024
	\$	\$
Cash and cash equivalents	599,109,374	551,221,726
Accounts receivable and advances	74,129,448	72,507,476
	673,238,822	623,729,202

5. Property, Plant and Equipment

	Leasehold Improvements	Motor Vehicle	Computers	Office Equipment	Furniture, Fixtures & Fittings	TOTAL
	\$	\$	\$	\$	\$	\$
Cost						
Balance as at April 01, 2024	33,832,339	-	62,320,605	58,397,716	5,986,779	160,537,439
Additions	-	582,609	190,712	1,806,787	-	2,580,108
Disposal	-	-	-	-	-	-
Balance as at March 31, 2025	33,832,339	582,609	62,511,317	60,204,503	5,986,779	163,117,547
Accumulated Depreciation						
Balance as at April 01, 2024	16,544,682	-	56,416,050	33,600,325	5,935,475	112,496,532
Current charges	1,422,165	29,130	3,074,246	4,404,889	15,408	8,945,838
Disposal	-	-	-	-	-	-
Balance as at March 31, 2025	17,966,847	29,130	59,490,296	38,005,214	5,950,883	121,442,370
Net Book Value as at March 31, 2025	15,865,492	553,479	3,021,021	22,199,288	35,896	41,675,177
Net Book Value as at March 31, 2024	17,287,657	-	5,904,555	24,797,391	51,304	48,040,907

6. Intangible Assets

	\$
Cost:	
Balance as at April 01, 2024	6,670,000
Additions	-
Balance as at March 31, 2025	6,670,000
Accumulated Amortization:	
Balance as at April 01, 2024	1,111,666
Current charges	2,223,333
Balance as at March 31, 2025	3,335,999
Net Book Value as at March 31, 2025	3,335,001
Net Book Value as at March 31, 2024	5,558,334

7. Trade and other receivables

	2025	2024
	\$	\$
Accounts Receivables - Corporate	24,819,630	31,207,595
Accounts Receivables – Self Sponsored	183,082,981	173,227,432
	207,902,611	204,435,027
Provision for Doubtful Debts	(134,295,836)	(132,720,258)
	73,606,775	71,714,769
Other Receivables	522,673	792,707
	74,129,448	72,507,476

8. Cash and cash equivalents

	2025	2024
	\$	\$
General Expenditure	3,242,662	7,706,460
Appropriation-In-Aid	487,338,936	384,855,433
Payroll	2,892,668	42,098,455
Foreign Exchange	105,632,108	116,558,378
Petty Cash	3,000	3,000
	599,109,374	551,221,726



9. Payables and accruals

	2025	2024
	\$	\$
Trade Payables	13,337,451	12,184,148
Payroll Payables	119,976	-
Advance from Participants	5,184,575	5,681,554
Other Payables	4,432,270	3,514,067
	<u>23,074,272</u>	<u>21,379,769</u>

10. Employee Benefits

	2025	2024
	\$	\$
Gratuity Accrual	3,726,406	3,439,353
Vacation Leave Accrual	8,779,527	5,620,686
Incentives	36,215,328	31,287,371
	<u>48,721,261</u>	<u>40,347,410</u>

11. GOJ 50% Contribution

This represents the 50% surplus by the Agency to be paid into the Consolidated Fund in accordance with the Financial Instructions to Executive Agencies and advance for budgetary support.

	2025	2024
	\$	\$
Opening Balance	177,122,388	168,399,183
Amounts recognized during the year	20,723,833	8,723,205
Payments during the year	-	-
	<u>197,846,221</u>	<u>177,122,388</u>

12. GOJ Capital Investment

The initial capital investment from Government of Jamaica is represented by the value of the fixed assets when the Agency was granted Executive Agency status at April 1, 1999. This has now been converted to equity.

13. Donated assets reserve

This represents the residual value of the assets donated to the Agency by the Government of Jamaica and other multinationals.

14. Staff costs

	2025	2024
	\$	\$
Gross Salary & Other Allowances	<u>341,549,490</u>	<u>341,148,943</u>

14. Staff costs (cont'd)

Staff emoluments

- a. Employees in receipt of emoluments of \$2 million and over per annum for the period ended March 31, 2025 are:

No. of Employees	Range (M) \$'000
3	2-2.25
-	2.25-2.5
1	2.5-2.75
2	2.75-3
2	3-3.25
-	3.25-3.5
6	3.5-3.75
1	3.75-4
2	4-4.25
10	4.25-4.5
4	4.5-4.75
2	4.75-5
2	5-5.25
2	5.25-5.5
-	5.5-5.75
3	5.75-6
2	6-6.25
4	6.25-6.5
1	6.5-6.75
0	6.75-7
-	7-7.25
-	7.25-7.5
-	7.5-7.75
1	7.75-8
1	8-8.25
-	8.25-8.5
2	8.5-8.75
-	8.75-9
-	9-9.25
2	9.25-9.5
1	12.75-13



14. Staff costs (cont'd)

b. Key Management Compensation

Position of Senior Executives	Salary (\$)	Acting Allowance (\$)	Gratuity (\$)	Special Allowance (\$)	Temporary Allowance (\$)	Total (\$)
Chief Executive Officer	12,960,514		3,240,128			16,200,642
Director, Finance, HR and Administration	9,401,797	172,178				9,573,975
Director, PSCD	9,401,821					9,401,821
Director, Business Development and Communication	8,730,525					8,730,525
Senior Manager, HRM	4,222,201			213,312		4,435,513
Senior Manager, Leadership Development	8,517,585				61,143	8,578,728
Senior Manager, SPM	8,107,161					8,107,161
Chief Internal Auditor	7,716,512				53,825	7,770,337
Monitoring & Evaluation Specialist	6,408,214					6,408,214
Senior Manager, Registry and Records Management	6,333,301					6,333,301
Strategy and Accountability	6,333,301			319,968		6,653,269
Total	88,132,932	172,178	3,240,128	533,280	114,968	92,193,486

15. Goods and Services

	2025	2024
	\$	\$
Drugs & Medical	108,881	173,060
Food and Drink	3,147,022	5,210,682
Bedding Clothing & Uniform	200,070	229,408
Books	707,725	-
Magazines & Subscriptions	5,558,154	1,944,135
Stationery	5,761,084	5,254,607
Petrol	79,709	134,040
Cooking Fuel & Canteen Supplies	107,802	-
Local Consultancy & Training Expense	54,988,865	37,422,731
Advertising	2,736,689	2,090,061
Insurance	404,816	336,650
Postal and Courier	101,126	38,140
Repairs and Maintenance	4,380,690	4,727,383
Staff Training Expenses	3,373,946	11,410,492
Waste Disposal Services	3,990,794	3,398,806
Toilet Articles etc.	1,392,299	1,373,416
Computer Supplies	422,116	420,179
Audit Fees	250,000	250,000
Fire Protection Supplies & Services	75,500	69,400
Board Member Fees & Remuneration	1,992,982	2,818,461
Bank Charges & Interest Expense	727,181	752,210
Security Services	17,514,484	15,368,804
Staff Welfare	1,761,745	1,520,582
	<u>109,783,680</u>	<u>94,943,247</u>

16. Premises Related Services

	2025	2024
	\$	\$
Public utilities	22,033,825	19,280,686
Repairs and maintenance (Facilities)	3,725,157	2,015,686
	<u>25,758,982</u>	<u>21,296,372</u>



17. Approved Contracts

Approved Contracts \$500,000 and Above

Approval Date	Contract/Supplier	Description of Contracts	Procurement Method	Amount (\$)	Status
June 25, 2024	Touchline Industries Limited	Provision of memorabilia for the Regional Public Sector Leadership & Development Conference held in July 9-12, 2024	Single Source	\$761,662	Completed
June 20, 2024	Jamaica Information Service	Production and videotaping services etc. for the Regional Public Sector Leadership & Development Conference held in July 9-12, 2024	Single Source	\$884,434	Completed
August 22, 2024	Powergen Limited	Removal and replacement of damaged ATS breaker switch for the standby generator	Single Source	\$691,518	Completed
August 22, 2024	Manpower & Maintenance Services	Deep cleaning of offices	Single Source	\$730,360	Not yet completed
September 6, 2024	Tech-Pro Business Solutions Limited	Supply and delivery of toner cartridges to replenish inventory	Single Source	\$972,882	Completed
September 13, 2024	Advanced Integrated Systems	Repairs to the Accuriopress printer	Single Source	\$561,060	Completed
September 24, 2024	Allied Insurance Brokers	Renewal of general insurance coverage for September 1, 2024 to September 1, 2025	Single Source	\$1,115,357	Not yet completed
October 24, 2024	Tech-Pro Business Solutions	Supply and delivery of toner cartridges to replenish inventory	Restricted Bidding	\$781,443	Completed
October 24, 2024	Stewart's Auto Sales Limited	Supply and delivery of Honda Hornet motorcycle	Single Source	\$670,000	Completed
December 5, 2024	Rentokil Initial Jamaica Limited	Provision of hygiene service for a two (2) year period	Single Source	\$979,679	Not yet completed
October 18, 2024	Geddes Refrigeration Limited	General servicing and maintenance of air conditioning units for a two (2) year period	Restricted Bidding	\$1,798,772	Not yet completed
September 19, 2024	One on One Educational Services Limited	Consulting service for the development and pilot of online public sector orientation and reorientation course	National Competitive Bidding	\$4,293,556	Not yet completed

17. Approved Contracts Cont'd

Approved Contracts \$500,000 and Above

Approval Date	Contract/Supplier	Description of Contracts	Procurement Method	Amount (\$)	Status
November 6, 2024	The University Council of Jamaica	Conference and workshop fees for 11 participants who attended the CANQATE conference held November 5-7, 2024	Single Source	\$676,331	Completed
April 23, 2024	The University Council of Jamaica	Annual accreditation maintenance fees	Single Source	\$776,000	Completed
June 20, 2024	Marva Whitter	Decorating services for Regional Public Sector Leadership & Development Conference held in July 9-12, 2024	Single Source	\$592,350	Completed
May 15, 2024	Tech-Pro Business Solutions Limited	Supply and delivery of toner cartridges to replenish inventory	Single Source	\$833,677	Completed
July 9, 2024	The Jamaica Pegasus	The use of hotel facilities to host the Regional Public Sector Leadership & Development Conference held in July 9-12, 2024	Single Source	\$5,567,102	Completed
July 8, 2024	The Jamaica Pegasus	Accommodation for presenters, panelists and MIND staff who participated and assisted with the Regional Public Sector Leadership & Development Conference held in July 9-12, 2024	Single Source	\$595,030	Completed



18. Key Performance Indicators

Themes	Strategic Objectives	Performance Measures	Performance Targets	
			Annual Target	Performance
Stakeholder Satisfaction & Approval	C1. Strengthen Stakeholder Satisfaction and Perception	Percentage Level of Stakeholder Satisfaction and Perception	90%	95%
Programme & Operations Excellence	I1. Lead Implementation of the Government of Jamaica's (GoJ's) Public Sector Learning and Development (PSL&D) Policy	Percentage of assigned activities executed annually under the GoJ's PSLF Implementation Plan	80%	85%
Transformative Learning and Professionalization	L1. Strengthening MIND's Quality Management System (QMS) in line with the required industry standards, accreditation and business requirements.	ISO9001:2015 Continued Certification	Continued Certification	Certification Maintained
		UCJ Institutional Accreditation	Candidacy Achieved	Candidacy Achieved
	L2: Strengthen In-House Human Resource Capacity and Capability to Successfully Support the implementation of the Public Sector Learning Framework (PSLF) and the Public Sector Learning and Development Policy.	Percentage Level of Staff Engagement	40%	TBD
		Percentage of Staff Accessing at Least 30 Hours of Training and Development each year.	87%	91%
Resource Mobilization and Management	F1. Ensure Adequate and Consistent Funding for Operational and Capital Development Needs.	Percentage of Budgeted Revenue Earned.	85%	82%
		Percentage Growth in Enrolment for Learning Products and Services over prior year.	2%	49%
		Percentage Growth in Learning Products and Services delivered over prior year	2%	8%

19. Statement of Actual vs Budget

	Actual	Budgeted	Variance	
	\$	\$	\$	
<u>Income</u>				
Training Course Fees	195,778,749	146,871,500	48,907,249	(F)
Miscellaneous Revenue	5,359,461	-	5,359,461	(F)
Facilities Rental	530,500	-	530,500	(F)
Divisional Revenue	46,237,164	153,128,500	(106,891,336)	(U)
Interest Income	46,508	-	46,508	(F)
Gain on Foreign Exchange	3,029,434	-	3,029,434	(F)
Donated Assets Amortized	1,024,730	-	1,024,730	(F)
Government Grant Amortized	4,355,206	-	4,355,206	(F)
GOJ Consolidated Fund Financing	274,923,000	274,923,000	-	
TOTAL INCOME	531,284,752	574,923,000	(43,638,248)	(U)
<u>Expenses</u>				
Staff Cost	341,549,490	405,473,000	63,923,510	(F)
Goods and Services	109,783,680	127,651,000	17,867,322	(F)
Premises Related Services	25,758,982	26,000,000	241,018	(F)
Depreciation	8,945,838	-	(8,945,838)	(U)
Amortization	2,223,333	-	(2,223,333)	(U)
Increased in Provision for Bad Debts	1,575,763	-	(1,575,763)	(U)
TOTAL EXPENSES	489,837,086	559,124,000	69,286,914	(F)



Statement of Internal Control

The Management Institute for National Development's Accounting Officer and Executive Management Team, accepts responsibility for maintaining a sound system of internal control that supports achievement of the Organization's mandate, vision, mission and strategic objectives, whilst safeguarding public funds and the Agency's assets. The internal controls are designed to mitigate against risks and provide reasonable assurance that the Agency is operating in accordance with the International Public Sector Accounting Standards (IPSAS). The internal controls framework is further augmented by a Risk Management Policy, which includes identifying, evaluating, managing and controlling risks.

The Agency has maintained its Quality Management System (QMS) and its ISO 9001:2015 Certification. Consequently, ongoing focus is being placed on ensuring the adequacy, robustness and effectiveness of existing internal controls, with ongoing reviews, updating and development of Agency policies and procedures, financial and information technology systems.

Additionally, the Agency continues to engage with its Internal Audit Function to review and test the adequacy and effectiveness of the internal control system. The Executive Management Team takes into consideration the recommendations of the Internal Audit, Audit Committee, External Auditors, Executive Agency Monitoring Unit and the Advisory Board, to address weaknesses identified and ensure continuous improvement of the systems in place for financial year 2024/2025.

The Agency's efforts at ensuring ongoing strengthening of its internal controls serve to provide reasonable assurance that its 2024/2025 Financial Statements were prepared in accordance with IPSAS and free from material misstatements.



**Management Institute for
National Development**

An Agency of the Office of the Cabinet, Government of Jamaica

Building Capability for Public Service Excellence

ISO 9001: 2015 CERTIFIED

APPENDICES

ANNUAL REPORT 2024 - 2025

APPENDIX 1: KEY MANAGEMENT COMPENSATION

Position of Senior Executives	Name of Executive	Salary (\$)	Acting Allowance (\$)	Gratuity (\$)	Special Allowance (\$)	Temporary Allowance (\$)	Total (\$)
Chief Executive Officer	Dr. Ruby BROWN	12,960,514		3,240,128			16,200,642
Director of Finance, HRM and Administration	Mrs. Diana MORRIS	9,401,797	172,178				9,573,975
Director PSCD	Mrs. Natasha GORDON-MILLER	9,401,821					9,401,821
Director Business Development and Communication	Mrs. Prudence JAMES-TOWNSEND	8,730,525					8,730,525
Senior Manager, HRM	Miss Grace Ann MILLER	4,222,201			213,312		4,435,513
Senior Manager, Leadership Development	Mrs. Georgia SINCLAIR	8,517,585				61,143	8,578,728
Senior Manager, SPM	Dr. Georgetta FORRESTER-GRANT	8,107,161					8,107,161
Chief Internal Auditor	Mr. David POWELL	7,716,512				53,825	7,770,337
Monitoring & Evaluation Specialist	Mrs. Acinette DOUGLAS	6,408,214					6,408,214
Senior Manager Registry and Records Management	Miss Sanya FOSTER	6,333,301					6,333,301
Manager, Strategy and Accountability	Miss Denise JAMES	6,333,301			319,968		6,653,269
TOTAL		88,132,932	172,178	3,240,128	533,280	114,968	92,193,486



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APPENDIX 2: ADVISORY BOARD - COMPENSATION

NAME OF BOARD MEMBER	PAYMENT (\$)
Professor Lloyd Waller	\$76,000.00
Mr. Michael McAnuff-Jones	\$23,000.00
Miss Jodi-Ann Paulwell	\$46,000.00
Mrs. Marjorie Johnson	\$46,000.00
Ms. Paula Turner	\$23,000.00
Mrs. Techa Clarke-Griffiths	\$46,000.00
Ms. Rochelle Dacres	\$46,000.00
TOTAL	\$306,000.00



A VISION FOR JAMAICA

National Vision Statement

**“Jamaica, the place of choice to live, work,
raise families, and do business”**

The Vision

From bustling townships and cities to the “irie” countryside, we are a people of tremendous God-given talent and potential. Out of diverse hardships we remain strong and deeply spiritual. Jamaica, an island gem basking in brilliant sunshine where cool waters cascade from the mountains to the fertile soils of the valleys below.

As a united family at home and abroad, we commit to a vision in which:

- we ensure equitable access to modern education and training appropriate to the needs of each person and the nation
- we provide quality and timely healthcare for the mental, physical and emotional well-being of our people
- our children and our children’s children can continue to enjoy the unique environmental and cultural treasures of our island home
- we seek out and support the entrepreneurial talents and creativity of our people
- we create prosperity through the sustainable use and management of our natural resources
- we create and advance national prosperity and security by vigorously seeking, learning, generating, and applying scientific and technological knowledge
- we provide full access to efficient and reliable infrastructure and services
- we are the premier destination to visit and do business
- we hold to and build on those positive core values and attitudes that have made us distinctly Jamaican
- we resolve conflicts through dialogue and mediation
- we treat each other with respect and dignity
- we all have a meaningful voice in the decision-making of our country
- we create a safe and secure society
- we know our rights and responsibilities and stand equal before the law
- Our families contribute positively to the society and nurture, protect, encourage and support their members

We especially seek to create a secure future for our vulnerable population in ensuring that:

- each child has equal opportunity to develop his or her full potential through access to the best care, affection and protection
- our youth are empowered to contribute meaningfully in building and strengthening the communities to which they belong
- our elderly and persons with disabilities are fully integrated within society, have access to appropriate care and support services and are treated as valuable human resources
- no one falls into, or remains in poverty for lack of adequate support

“One love, one heart, one Jamaica”

MIND Kingston

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MIND is registered with the **University Council of Jamaica**