

8. GOVERNMENT

8.01

Revenue and Expenditure of the C.I. Government

Year								<i>C/\$ 000</i>
	Recurrent Revenue	Fund Receipts	Loan Income/Proceeds	Recurrent Expenditure	Statutory Expenditure	Capital Expenditure	Extraordinary Expenditure	Surplus / (Deficit)
1992	121,019		6,828	113,252	7,891	18,114		(11,410)
1993	135,301		17,493	123,614	10,151	9,608		9,420
1994	152,108		4,719	126,607	12,001	18,157		63
1995	174,294		1,772	138,430	19,727	23,701		(5,791)
1996	195,162		22,381	159,723	14,827	34,091		8,903
1997	217,734	1,247	25,466	180,403	18,474	46,519		(949)
1998	248,875	4,735	21,526	198,686	29,750	31,289		15,411
1999	280,200	6,586	18,242	234,299	32,346	37,614		770
2000	274,052	7,534	23,778	247,334	36,886	43,231		(22,086)
2001	283,720	4,884	49,704	259,384	46,968	26,098		5,858
2002	307,875	8,924	10,866	252,246	49,923	17,607		7,889
2003	185,906	3,510	136,817	147,347	129,094	10,578		39,214
2004	353,177	7,643	23,274	277,051	50,164	32,155		24,724
2005	428,600	8,944	39,000	381,830	38,829	48,505	39,420	46,770
2006	500,400	2,246	10,000	393,500	46,608	39,600	7,200	13,492

Note:

Data for 2003 was based on 6 months ended 30th June 2003.

Data for 2004 was based on fiscal year 2003/2004.

Data for 2005 was based on the accrual basis accounting method.

Data for 2006 was based on the accrual basis accounting method.

Source: Cayman Islands Government Accounts

8.02 Summary of Total Revenue

	CIS (000's)										
	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Tax Revenue											
Taxes on Property	20,257	22,367	26,855	26,175	21,189	15,932	14,292	17,663	22,300	21,430	47,170
Domestic Taxes on Goods & Services	61,909	68,870	78,705	92,513	97,614	107,249	144,644	146,336	144,800	171,470	193,670
<i>of which:</i>											
Company Fees	17,070	19,499	21,040	30,527	35,311	37,265	38,603	39,893	41,247	41,808	44,032
Bank & Trust Licences	7,866	7,961	10,176	10,213	10,129	8,949	33,318	28,902	24,918	24,869	25,283
Work Permit Fees	12,933	14,601	16,643	18,683	19,745	23,438	23,706	24,750	26,982	28,694	30,773
Tourism Accommodation Taxes	8,820	9,204	9,884	9,784	9,973	9,649	8,026	7,524	7,650	4,080	8,946
Motor Vehicle Taxes	2,855	3,632	4,222	4,290	4,440	4,721	4,869	4,790	5,316	6,756	6,633
Taxes on Int'l Trade and Transactions	81,975	89,871	101,971	114,687	110,018	106,222	106,704	117,643	132,200	171,910	187,030
<i>of which:</i>											
Import Duties	77,283	84,125	95,035	104,555	99,334	95,256	91,907	101,491	116,162	155,750	168,382
Travel & Cruise Ship Tax	4,481	4,946	5,003	6,475	6,764	7,148	9,584	11,035	9,937	11,295	12,389
Other Taxes	3,697	5,707	8,028	7,821	10,135	7,208	9,870	12,102	5,200	16,530	17,130
Sub-Total	167,840	186,815	215,560	241,197	238,956	236,611	275,511	293,744	304,500	381,340	445,000
Non-Tax Revenue											
Entrepreneurial and Property Income	5,670	8,444	9,897	7,700	5,910	9,652	6,572	4,267	-	-	-
Administrative Fees and Charges	15,180	17,283	21,238	24,661	29,209	35,522	29,888	26,598	30,700	40,800	53,770
<i>of which:</i>											
Postal Charges	3,295	3,205	3,426	3,742	3,627	3,790	3,741	3,494	2,101	2,816	2,894
Medical Fees	2,767	3,290	3,512	5,232	8,126	11,927	4,539	7	-	-	-
Garbage Fees	1,782	1,697	2,293	2,807	3,084	3,224	3,169	4,323	3,567	4,323	4,341
Fines and Forfeits	819	1,229	1,312	1,449	1,486	1,242	1,337	1,318	800	900	1,600
Other Non-tax Revenue	147	-	577	648	864	1,137	145	254	-	5,540	-
Sub-Total	21,817	26,955	33,024	34,459	37,469	47,553	37,942	32,436	31,500	47,240	55,370
Capital Revenue	1,071	638	7	-	501	937	30	27	400	-	-
Grants	-	-	-	-	-	-	-	19	-	-	-
TOTAL	190,728	214,408	248,591	275,656	276,926	285,101	313,483	326,226	336,400	428,580	500,370

Note

Major classification based on international standards as set out in the IMF's Government Finance Statistics Manual.

Source: Cayman Islands Treasury Department

8.03 Summary of Central Government Fiscal Operations
 (CI \$ Million)

	2002	2003	2004	2005	2006
Total Revenue	314.0	326.2	336.4	428.6	500.4
Current Revenue	314.0	326.2	336.0	428.6	500.4
Coercive Revenue	276.8	286.7	303.2	376.3	442.5
Taxes on International Trade & Transactions	106.7	117.6	132.2	171.9	187
Domestic Taxes on Goods & Services	150.8	146.1	144.8	171.5	193.7
Taxes on Property	14.3	17.3	22.3	21.4	47.2
Fines	1.3	1.3	0.8	0.9	1.6
Other Taxes	3.7	4.4	3.1	10.6	13.1
Non-coercive Revenue	37.2	39.5	32.8	52.3	57.9
Sale of Goods & Services	30.5	33.8	30.7	40.8	53.8
Health Service Fees	4.5	0.7	0.0	0.0	0
Investment Revenue	6.7	5.7	2.1	4.3	0.1
Other Operating Revenue				1.6	4
Extraordinary Revenue				5.5	0
Capital Revenue	0.0	0.0	0.4	0.0	0
Total Expenditure	295.6	305.2	378.1	430.3	433.1
Current Expenditure	277.9	283.7	349.2	339.4	384.3
Personnel Costs	150.1	138.9	159.0	163.8	182.6
Supplies & Consumables	68.2	61.3	88.0	89.5	109
Subsidies	38.1	58.8	70.4	59.7	66.9
Transfer Payments	17.7	18.8	24.5	17.0	16.9
Interest Payments	3.9	5.9	7.3	9.5	8.9
Extraordinary Expenses				39.4	7.2
Other Executive Expenses				3.0	2
Capital Expenditure & Net Lending	17.7	21.5	28.9	48.5	39.6
Capital Acquisition (now Equity Investments)	3.1	7.7	10.0	6.7	20.5
Capital Development(now Executive Assets)	14.5	13.5	19.2	40.8	19.1
Net Lending	0.1	0.3	(0.3)	1.0	0
Current Balance	36.1	42.5	(13.2)	89.2	116.1
Overall Balance	18.4	21.0	(41.7)	(1.7)	67.3
Financing	(18.4)	(21.0)	41.7	1.7	-67.3
Net Borrowing	(10.5)	12.4	13.8	27.6	-4.5
Disbursements	10.9	136.9	23.3	39.0	10
Loan Repayment	(21.4)	(124.5)	(9.5)	(11.4)	-14.5
Change in Cash (minus = increase)	(7.9)	(33.4)	27.9	(25.9)	-62.8

Source: Cayman Islands Treasury Department

8.04

Civil Service Filled Posts

	1996	1997	1998	1999	2000	2001	2002 ²	2003	2004	2005	2006
MINISTRIES¹											
										see note 4	see note 4
Tourism, Commerce & Transport ³	201	168	168	227	293	207	215	224	235	below	below
Community Affairs, Sports, Women, Youth & Culture	99	116	55	96	102	270	263	276	279	below	below
Health, Social Welfare, Drug Abuse Prevention & Rehabilitation	318	394	522	566	568	637	89	99	135	below	below
Agriculture, Environment, Communication & Works	235	262	279	230	246	294	322	331	286	below	below
Education, Aviation & Planning	386	411	430	421	460	482	473	489	509	below	below
Sub-total ^{5f}	1,239	1,351	1,454	1,540	1,669	1,890	1,362	1,419	1,444	1,139	1,252
PORTFOLIOS											
Finance & Economics	186	181	186	180	201	211	210	216	215	206	232
Internal & External Affairs	617	648	635	639	616	497	506	512	521	830	881
Legal Affairs	28	30	31	31	31	30	32	37	43	51	54
Office of the Governor	4	4	4	4	4	4	6	6	6	6	6
Civil Service										16	22
OTHER EXTERNAL DEPARTMENTS											
Cayman Islands Audit Office	11	12	11	15	13	14	16	16	15	16	16
Judicial Department	37	38	40	34	44	45	41	47	46	50	49
Cabinet Office								6	8	81	89
Complaints Commissioner									3	4	6
Sub-total ^{5f}	883	913	907	903	909	801	811	840	857	1,260	1,355
TOTAL FILLED POSTS^{5f}	2,122	2,264	2,361	2,443	2,578	2,691	2,173	2,259	2,301	2,399	2,607

Notes

¹ Ministry totals includes all Departments, Offices and Units under the Ministry's responsibility.

² The Health Services Authority was created in July 2002.

³ Tourism totals includes 39 overseas posts which are always filled.

⁴ Filled posts in ministries for 2005 and 2006 are as follows:

Ministry of Communications, Works & Infrastructure										195	202
Ministry of District Administration, Planning, Agriculture & Housing										186	207
Ministry of Education, Training, Employment, Youth, Sports, Culture/International Financial Services Policy										563	619
Ministry of Health & Human Services										116	126
Ministry of Tourism, Environment, Investment and Commerce										79	98
Total										1,139	1,252

⁵ Excludes group employees which summed up annually as follows:

	n/a	n/a	n/a	n/a	n/a	n/a	913	933	869	928	911
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Group employees were employed prior to the implementation of the Personnel Regulations which took effect 1st January 2007 in accordance with the Public Service Management Law. Their terms of employment, including their payment system, differed from established monthly staff, and they tended to have seasonal employment/cover although in reality many stayed in employment for some time. Their employment was controlled by Departments and were paid on a bi-weekly basis.

n/a Not available

Source: Cayman Islands Personnel Department, Portfolio of the Civil Service