

8. GOVERNMENT

8.01 Revenue and Expenditure of the C.I. Government, 1992 - 2007

								<i>CIS 000</i>
Year	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	(32,039)
2006	500,400	2,246	10,000	393,500	46,608	39,600	7,200	25,738
2007	513,004	2,591	52,300	404,821	38,024	105,903	3,241	15,906

Notes:

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, 1998 - 2007

	CIS (000's)									
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Tax Revenue										
Taxes on Property	26,855	26,175	21,189	15,932	14,292	17,663	22,300	21,430	47,170	37,197
Domestic Taxes on Goods & Services	78,705	92,513	97,614	107,249	144,644	146,336	144,800	171,470	193,670	223,184
of which:										
Company Fees	21,040	30,527	35,311	37,265	38,603	39,893	41,247	41,808	44,032	40,984
Bank & Trust Licences	10,176	10,213	10,129	8,949	33,318	28,902	24,918	24,869	25,283	24,112
Work Permit Fees	16,643	18,683	19,745	23,438	23,706	24,750	26,982	28,694	30,773	46,686
Tourism Accommodation Taxes	9,884	9,784	9,973	9,649	8,026	7,524	7,650	4,080	8,946	10,621
Motor Vehicle Taxes	4,222	4,290	4,440	4,721	4,869	4,790	5,316	6,756	6,633	7,598
Taxes on Int'l Trade and Transactions	101,971	114,687	110,018	106,222	106,704	117,643	132,200	171,910	187,030	178,604
of which:										
Import Duties	95,035	104,555	99,334	95,256	91,907	101,491	116,162	155,750	168,382	163,329
Travel & Cruise Ship Tax	5,003	6,475	6,764	7,148	9,584	11,035	9,937	11,295	12,389	15,275
Other Taxes	8,028	7,821	10,135	7,208	9,870	12,102	5,200	16,530	17,130	13,852
Sub-Total	215,560	241,197	238,956	236,611	275,511	293,744	304,500	381,340	445,000	452,837
Non-Tax Revenue										
Entrepreneurial and Property Income	9,897	7,700	5,910	9,652	6,572	4,267	-	-	-	-
Administrative Fees and Charges	21,238	24,661	29,209	35,522	29,888	26,598	30,700	40,800	53,770	58,434
of which:										
Postal Charges	3,426	3,742	3,627	3,790	3,741	3,494	2,101	2,816	2,894	3,060
Medical Fees	3,512	5,232	8,126	11,927	4,539	7	-	-	-	-
Garbage Fees	2,293	2,807	3,084	3,224	3,169	4,323	3,567	4,323	4,341	4,646
Fines and Forfeits	1,312	1,449	1,486	1,242	1,337	1,318	800	900	1,600	1,733
Other Non-tax Revenue	577	648	864	1,137	145	254	-	5,540	-	-
Sub-Total	33,024	34,459	37,469	47,553	37,942	32,436	31,500	47,240	55,370	60,167
Capital Revenue	7	-	501	937	30	27	400	-	-	-
Grants	-	-	-	-	-	19	-	-	-	-
TOTAL	248,591	275,656	276,926	285,101	313,483	326,226	336,400	428,580	500,370	513,004

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, 2002 - 2007

	<i>(CI \$ Million)</i>					
	2002	2003	2004	2005	2006	2007
Total Revenue	318.5	326.9	336.4	428.6	500.5	513.0
Current Revenue	318.5	326.9	336.0	428.6	500.5	513.0
Coercive Revenue	276.8	286.7	303.2	376.3	442.6	448.0
Taxes on International Trade & Transactions	106.7	117.6	132.2	171.9	187	178.6
Domestic Taxes on Goods & Services	150.8	146.1	144.8	171.5	193.7	223.2
Taxes on Property	14.3	17.3	22.3	21.4	47.2	37.2
Fines	1.3	1.3	0.8	0.9	1.6	1.7
Other Taxes	3.7	4.4	3.1	10.6	13.1	7.3
Non-coercive Revenue	41.7	40.2	32.8	52.3	57.9	65.0
Sale of Goods & Services	30.5	33.8	30.7	40.8	53.8	58.4
Health Service Fees	4.5	0.7	0.0	0.0	0	0.0
Investment Revenue	6.7	5.7	2.1	4.3	0.1	6.2
Other Operating Revenue				1.6	4	0.4
Extraordinary Revenue				5.5	0	0.0
Capital Revenue	0.0	0.0	0.4	0.0	0	0.0
Total Expenditure	295.7	305.2	378.1	430.3	433.1	552.0
Current Expenditure	278.0	283.7	349.2	339.4	384.3	435.5
Personnel Costs	150.1	138.9	159.0	163.8	182.6	213.5
Supplies & Consumables	68.2	61.3	88.0	89.5	109	101.0
Subsidies	38.1	58.8	70.4	59.7	66.9	88.1
Transfer Payments	17.7	18.8	24.5	17.0	16.9	23.2
Interest Payments	3.9	5.9	7.3	9.5	8.9	9.6
Extraordinary Expenses				39.4	7.2	3.2
Other Executive Expenses				3.0	2	7.4
Capital Expenditure & Net Lending	17.7	21.5	28.9	48.5	39.6	105.9
Capital Acquisition (now Equity Investments)	3.1	7.7	10.0	6.7	20.5	60.4
Capital Development(now Executive Assets)	14.5	13.5	19.2	40.8	19.1	45.5
Net Lending	0.1	0.3	(0.3)	1.0	0	0.0
Current Balance	40.5	43.2	(13.2)	89.2	116.2	77.5
Overall Balance	22.8	21.7	(41.7)	(1.7)	67.4	(39.0)
Financing	(22.8)	(21.7)	41.7	1.7	(67.4)	39.0
Net Borrowing	(10.5)	12.4	13.8	27.6	(4.5)	35.9
Disbursements	10.9	136.9	23.3	39.0	10.0	52.3
Loan Repayment	(21.4)	(124.5)	(9.5)	(11.4)	(14.5)	(16.4)
Change in Cash (minus = increase)	(12.3)	(34.1)	27.9	(25.9)	(62.9)	3.1

Source: Cayman Islands Treasury Department

8.04 Employees within the Cayman Islands Central Government, 2003 - 2007

	2003	2004	2005	2006	2007
MINISTRIES					
Ministry of Communications ¹	..	..	511	504	539
Ministry of Community Service ²	438	433	..	..	..
Ministry of District Administration, Planning, Agriculture & Housing ³	..	..	..	369	407
Ministry of Planning ⁴	616	487	339	..	..
Ministry of Education	650	687	759	814	917
Ministry of Health & Human Services	331	357	240	237	258
Ministry of Tourism	258	259	98	115	116
Total	2,293	2,223	1,947	2,039	2,237
PORTFOLIOS					
Finance & Economics	260	274	249	264	285
Internal & External Affairs	527	551	904	963	1,016
Legal Affairs	42	44	54	60	70
Civil Service	..	..	17	22	26
Total	829	869	1,224	1,309	1,397
OTHER EXTERNAL DEPARTMENTS					
Cayman Islands Audit Office	16	15	16	16	19
Judicial Department	55	51	56	55	62
Cabinet Office	6	8	85	95	121
Complaints Commissioner	..	3	4	6	7
Total	77	77	161	172	209
TOTAL FILLED POSTS	3,199	3,169	3,332	3,520	3,843

Notes:

¹ The Ministry of Communications was created in 2005

² The Ministry of Community Services was absorbed into various Ministries and Portfolio in 2005

³ The Ministry of District Administration, Planning, Agriculture & Housing (DAPA&H) was created in 2005

⁴ The Ministry of Planning was absorbed into the Ministry of DAPA&H in 2005

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