

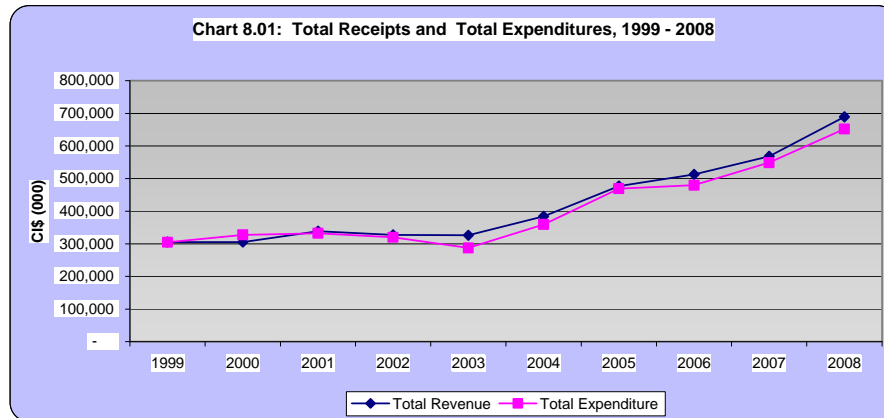
8.01 Receipts and Expenditures of the Cayman Islands Government, 1992 - 2008

Year	Receipts			Expenditure			
	Recurrent Revenue	Fund Receipts	Loan Proceeds	Recurrent Expenditure	Statutory Expenditure	Capital Expenditure	Extraordinary Expenditure
1992	121,019		6,828	113,252	7,891	18,114	
1993	135,301		17,493	123,614	10,151	9,608	
1994	152,108		4,719	126,607	12,001	18,157	
1995	174,294		1,772	138,430	19,727	23,701	
1996	195,162		22,381	159,723	14,827	34,091	
1997	217,734	1,247	25,466	180,403	18,474	46,519	
1998	248,875	4,735	21,526	198,686	29,750	31,289	
1999	280,200	6,586	18,242	234,299	32,346	37,614	
2000	274,052	7,534	23,778	247,334	36,886	43,231	
2001	283,720	4,884	49,704	259,384	46,968	26,098	
2002	307,875	8,924	10,866	252,246	49,923	17,607	
2003	185,906	3,510	136,817	147,347	129,094	10,578	
2004	353,177	7,643	23,274	277,051	50,164	32,155	
2005	428,600	8,944	39,000	381,830	38,829	48,505	39,420
2006	500,400	2,246	10,000	393,500	46,608	39,600	7,200
2007	513,004	2,591	52,300	404,821	38,024	105,903	3,241
2008	522,229	1,178	166,175	451,787	49,225	150,583	1,733

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 - 2008 are based on the accrual basis accounting method.



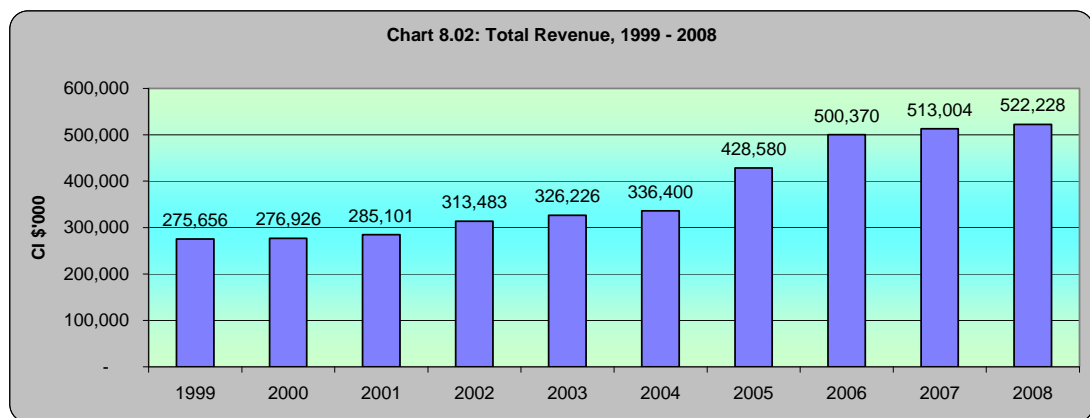
Source: Cayman Islands Treasury Department

8.02

Summary of Total Revenue, 1999 - 2008

	C/\$ (000's)									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Tax Revenue										
Taxes on Property	26,175	21,189	15,932	14,292	17,663	22,300	21,430	47,170	37,197	41,118
Domestic Taxes on Goods & Services	92,513	97,614	107,249	144,644	146,336	144,800	171,470	193,670	223,184	237,986
of which:										
Company Fees	30,527	35,311	37,265	38,603	39,893	41,247	41,808	44,032	40,984	53,746
Bank & Trust Licences	10,213	10,129	8,949	33,318	28,902	24,918	24,869	25,283	24,112	24,498
Work Permit Fees	18,683	19,745	23,438	23,706	24,750	26,982	28,694	30,773	46,686	40,117
Tourism Accommodation Taxes	9,784	9,973	9,649	8,026	7,524	7,650	4,080	8,946	10,621	11,349
Motor Vehicle Taxes	4,290	4,440	4,721	4,869	4,790	5,316	6,756	6,633	7,598	8,428
Taxes on Int'l Trade and Transactions	114,687	110,018	106,222	106,704	117,643	132,200	171,910	187,030	178,604	176,899
of which:										
Import Duties	104,555	99,334	95,256	91,907	101,491	116,162	155,750	168,382	163,329	162,909
Travel & Cruise Ship Tax	6,475	6,764	7,148	9,584	11,035	9,937	11,295	12,389	15,275	13,990
Other Taxes	7,821	10,135	7,208	9,870	12,102	5,200	16,530	17,130	13,852	4,604
Sub-Total	241,197	238,956	236,611	275,511	293,744	304,500	381,340	445,000	452,837	460,607
Non-Tax Revenue										
Entrepreneurial and Property Income	7,700	5,910	9,652	6,572	4,267	-	-	-	-	-
Administrative Fees and Charges	24,661	29,209	35,522	29,888	26,598	30,700	40,800	53,770	58,434	59,723
of which:										
Postal Charges	3,742	3,627	3,790	3,741	3,494	2,101	2,816	2,894	3,060	3,763
Medical Fees	5,232	8,126	11,927	4,539	7	-	-	-	-	-
Garbage Fees	2,807	3,084	3,224	3,169	4,323	3,567	4,323	4,341	4,646	4,718
Fines and Forfeits	1,449	1,486	1,242	1,337	1,318	800	900	1,600	1,733	1,898
Other Non-tax Revenue	648	864	1,137	145	254	-	5,540	-	-	-
Sub-Total	34,459	37,469	47,553	37,942	32,436	31,500	47,240	55,370	60,167	61,621
Capital Revenue	-	501	937	30	27	400	-	-	-	-
Grants	-	-	-	-	19	-	-	-	-	-
TOTAL	275,656	276,926	285,101	313,483	326,226	336,400	428,580	500,370	513,004	522,228

Major classification used in table 8.02 is 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 Government¹ Fiscal Operations, 2002 - 2008

	<i>(CI \$ Million)</i>						
	2002	2003	2004	2005	2006	2007	2008
Total Revenue	318.5	326.9	336.4	428.6	500.5	513.0	522.2
Current Revenue	318.5	326.9	336.0	428.6	500.5	513.0	522.2
Coercive Revenue	276.8	286.7	303.2	376.3	442.6	448.0	457.9
Taxes on International Trade & Transactions	106.7	117.6	132.2	171.9	187.0	178.6	176.9
Domestic Taxes on Goods & Services	150.8	146.1	144.8	171.5	193.7	223.2	238.0
Taxes on Property	14.3	17.3	22.3	21.4	47.2	37.2	41.1
Fines	1.3	1.3	0.8	0.9	1.6	1.7	1.9
Other Taxes	3.7	4.4	3.1	10.6	13.1	7.3	0.0
Non-coercive Revenue	41.7	40.2	32.8	52.3	57.9	65.0	64.3
Sale of Goods & Services	30.5	33.8	30.7	40.8	53.8	58.4	58.8
Health Service Fees	4.5	0.7	0.0	0.0	0.0	0.0	0.0
Investment Revenue	6.7	5.7	2.1	4.3	0.1	6.2	0.9
Other Operating Revenue				1.6	4.0	0.4	4.2
Extraordinary Revenue				5.5	0.0	0.0	0.4
Capital Revenue	0.0	0.0	0.4	0.0	0.0	0.0	0.0
Total Expenditure	295.7	305.2	378.1	430.3	433.1	552.0	653.3
Current Expenditure	278.0	283.7	349.2	339.4	384.3	435.5	488.7
Personnel Costs	150.1	138.9	159.0	163.8	182.6	213.5	245.2
Supplies & Consumables	68.2	61.3	88.0	89.5	109.0	101.0	97.8
Subsidies	38.1	58.8	70.4	59.7	66.9	88.1	105.5
Transfer Payments	17.7	18.8	24.5	17.0	16.9	23.2	28.4
Interest Payments	3.9	5.9	7.3	9.5	8.9	9.6	11.7
Extraordinary Expenses				39.4	7.2	3.2	1.7
Other Executive Expenses				3.0	2.0	7.4	12.3
Capital Expenditure & Net Lending	17.7	21.5	28.9	48.5	39.6	105.9	150.6
Capital Acquisition (now Equity Investments)	3.1	7.7	10.0	6.7	20.5	60.4	40.7
Capital Development(now Executive Assets)	14.5	13.5	19.2	40.8	19.1	45.5	109.9
Net Lending	0.1	0.3	(0.3)	1.0	0.0	0.0	0.0
Current Balance	40.5	43.2	(13.2)	89.2	116.2	77.5	19.5
Overall Balance	22.8	21.7	(41.7)	(1.7)	67.4	(39.0)	(131.1)
Financing	(22.8)	(21.7)	41.7	1.7	(67.4)	39.0	131.1
Net Borrowing	(10.5)	12.4	13.8	27.6	(4.5)	35.9	145.4
Disbursements	10.9	136.9	23.3	39.0	10.0	52.3	166.2
Loan Repayment	(21.4)	(124.5)	(9.5)	(11.4)	(14.5)	(16.4)	(20.7)
Change in Cash (minus = increase)	(12.3)	(34.1)	27.9	(25.9)	(62.9)	3.1	(14.3)

Note:

¹ Central Government is a central group of departments or ministries that make up a single institutional unit. It also includes those entities operating under the authority of central government with a separate legal identity.

Source: Cayman Islands Treasury Department

8.04 Employees within the Cayman Islands Central Government, 2003 - 2008

	2003	2004	2005	2006	2007	2008
MINISTRIES						
Ministry of Communications ¹	..	..	511	504	539	541
Ministry of Community Service ²	438	433	..	..	..	..
Ministry of District Administration, Planning, Agriculture & Housing ³	..	..	..	369	407	408
Ministry of Planning ⁴	616	487	339	..	..	..
Ministry of Education	650	687	759	814	917	901
Ministry of Health & Human Services	331	357	240	237	258	264
Ministry of Tourism	258	259	98	115	116	116
Total	2,293	2,223	1,947	2,039	2,237	2,230
PORTFOLIOS						
Finance & Economics	260	274	249	264	285	300
Internal & External Affairs	527	551	904	963	1,016	971
Legal Affairs	42	44	54	60	70	67
Civil Service	..	..	17	22	26	26
Total	829	869	1,224	1,309	1,397	1,364
OTHER EXTERNAL DEPARTMENTS						
Cayman Islands Audit Office	16	15	16	16	19	19
Judicial Department	55	51	56	55	62	62
Cabinet Office	6	8	85	95	121	120
Complaints Commissioner	..	3	4	6	7	6
Total	77	77	161	172	209	207
TOTAL FILLED POSTS	3,199	3,169	3,332	3,520	3,843	3,801

Notes:

¹ The Ministry of Communications was created in 2005

² The Ministry of Community Services was absorbed into various Ministries and Portfolios 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